

FOREWORD

The Defense Finance Accounting Service/Air Force Working Group is introducing the attached desk top procedures for your information. **These instructions are to be implemented only upon consolidation or by proper authority (DFAS-DE/A and SAF/FMPB). Installations should not implement these instructions until directed to do so.**

The attached information and instructions reflect the split in procedural responsibilities between the DFAS Operating Location (OPLOC) and Air Force Financial Services Office (FSO) upon finance and accounting regionalization. The methodology described incorporates MAJCOM comments based on draft desk-top instructions developed by DFAS and Air Force personnel to provide a simplified and smooth transition of the duties. It is, by no means, the only way to make things work. However, it does represent a living document to initiate this complex project.

We sincerely appreciate the devotion of the work group participants and other team players who assisted in the development of this manual! This will be a most significant tool in making finance and accounting work efficiently for DFAS-DE OPLOCs and AF Financial Managers.

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Mr. William C. Honas, DFAS-DE/A
Deputy Director for Accounting
(Defense Finance and Accounting
Service - Denver Center)

// signed //

Bill D. Brogdon, Col, USAF
Director for Accounting and Banking
(Air Force Financial Management)
(SAF/FMPB)

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***DIRECTORY**

The Defense Finance and Accounting Service - Denver Center, Customer Service and Performance Assessment Directorate (P), provided guidance in preparation of this manual. However, if you have questions or need technical guidance, the functional offices listed below should be contacted for assistance. Users submit proposed changes regarding this manual to DFAS-DE/PC through their established chain of command.

<u>Subject</u>	<u>Office</u>	<u>Phone Number</u>
Chapters 1 thru 3	DFAS-DE/PC	DSN 926-8088
Chapter 4	DFAS-DE/ALC	DSN 926-7271
Chapter 5		
Section A	DFAS-DE/ALW	DSN 926-6412
Sections B, C, D, E	DFAS-DE/AAB	DSN 787-4461
Section F	DFAS-DE/ALA	DSN 926-7774
Section G	DFAS-DE/IX	DSN 926-6249
Attachments 1, 2, 3	DFAS-DE/AAB	DSN 787-4461
Chapter 6		
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Attachments 1, 2, 3	DFAS-DE/ALA	DSN 926-7774
Chapter 8	DFAS-DE/ALB	DSN 926-7471
Chapter 9	DFAS-DE/ALE	DSN 926-6476
Chapter 10	DFAS-DE/FJEP	DSN 926-7145
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Chapter 12	DFAS-CL/ROCX	DSN 580-6171
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Chapter 15	ANGRC/FMF	DSN 278-8040
Appendix A	DFAS-DE/PC	DSN 926-8088
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- 5. Materiel Expense Interface (SBSS/SMAS MEDLOG)
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8. Reclaimed Fuel
9. Sale of Bulk Fuel to Army/Air Force Exchange Service (AAFES). Overseas Only
10. Review Open Document Listing (Business Operations Fund)
11. Fuels Sales Analysis Report M27
12. ★ Trial Balance - Defense Working Capital Funds (DWCF)
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14. Process Cash Sales
15. Process/Record Refunds Receivable From Vendors
16. Update Foreign Currency
17. PFMR Fund Availability
18. FIABS Daily Audit Requirements
19. FIABS Monthly Audit Processes
20. ★ Audit FIABS as Required Products
21. FIABS/BQ Interface of Expense, SALES, and GFGL Updates (E, S, and Z Records)

B. Depot Maintenance Activity Group (DMAG) - Contract

1. Monthly Changes to Customer Orders Accepted
2. Shipped Not Billed (SNB); Billed Not Shipped (BNS)
3. GFM Fuels Billings
4. Accounts Receivable - Journal Vouchers (JV)

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5. JV - Existing Advance Billings Update
6. Revenue JV
7. JV - Changes to Work in-Process
8. JV - Contractor Reporting (Material Movement)
9. JV - Investment Material Issues and Receipts
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- 46. H075C Valid Contract Table Error/Reject Correction
- 47. Internal Processing
- 48. Prepare Management Information Reports
- 49. Reconciliation of Disbursement and Collections to H069BQ
- 50. Reconciliation of G009 to G072D
- 51. Reconciliation of Customer Obligation in H069BQ to Accepted Customer Dollars in G072D
- 52. Research GFM Billing and Shipment Data
- 53. Computer Systems Requirements Document or Discrepancy Reports (CRRD or DR)
- 54. Table Maintenance/File Maintenance
- 55. Suspended GFM Transactions (G072D-L79)
- 56. Product Distribution List
- 57. User Access Validation - Contract
- 58. Provide Copy of G072D-L55 to Accounts Control
- 59. Update General Funds General Ledger for End Items

C. Depot Maintenance Activity Group (DMAG) - Organic (Air Force)

- 1. Accounting for Equipment
- 2. Accounting for Facilities. Building and other structures used more than 50% by DMAG and Minor Construction.
- 3. Accounting for Management Information Systems (MIS).
- 4. Trial Balance (TB) Reporting for Contract and Organic (DMAG-AF)
HAF ACF(M)7107

5. Flash Report DD-COMP(M) 1445 (Due COB 6th Workday)
6. Statement of Sources of Revenues Report (Due COB 9th Workday)
7. Prepare the Repair Group Category (RGC) Report (Due 20th Calendar Day)
8. LOG-ACF(M) 7118 Analysis of Financial Status Due COB 18th Workday
9. Perform Customer Order Update
10. Customer Order Validation and Journal Voucher
11. Prepare Accrual and Expense JVS by 3rd Workday for G035A Run.
GLACs: 22XXX, 5XXXX
12. Prepare Other Direct Costs JV
13. Prepare Revenue JV GLACs 4XXXX, 22510, 25110, 944X0, 943X0
14. Prepare the Work-In-Process (WIP) JVs for Allocated, Unallocated and Unfunded WIP
15. Prepare Incremental Revenue Recognition (IRR) JV
16. Prepare JVs for Asset Capitalization Program (ACP)/Capital Purchases Program (CPP)
17. Prepare Labor JVs for Input to G/L
18. Prepare JVs to Record Accounts Receivable to G/L
19. Prepare JV for Unliquidated Orders Outstanding (UOO)
20. Prepare JV for Obligated Due-Outs
21. Prepare JV to Record Customer Orders Completed in G/L
22. Prepare JV to Record Unfunded Pension Costs in G/L
23. Maintain Labor Costing Integrity (Reference AFMCM 177-360 and AFMCM 177-5)

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24. Operate and Maintain Maintenance Material Costing System
(Reference AFMCM 66-53)
25. Prepare Material JVs for Recording in G/L
26. Operate and Maintain Depot Maintenance Budget and
Management Cost System (G035A)
27. Depot Maintenance Industrial Fund, Cost Accounting and
Productions Report -ALC (H036A)
28. Equipment and Equipment Depreciation (G017), Management
Information Systems (MIS) and Minor Construction
29. Monitor and Update the Depot Maintenance Cost System (G072A)
30. Miscellaneous
31. Provide Financial Coding Package to the OPLOC Accounts
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32. End-of-Year Close-Out
33. End-of-Year Procedures
34. Review of Vouchers for Correct GLAC
35. Prior Period Adjustments
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D. This Section Not Used - Reserved for Future Use

E. Cost Accounting Branch

1. JOCAS II Table Maintenance
2. JON Master Table Maintenance
3. JON Estimates

4. RON Master Table Maintenance
5. RON Billing Entry
6. Indirect and Overhead Rate Development
7. Product and Service Code Development and Maintenance
8. JOCAS II Labor Processing
9. JOCAS II Product & Service Processing
10. Cost Transaction Processing
11. Scheduling of Control Software Units (CSU)
12. JOCAS II Interfaces
13. Defense Civilian Payroll System JOCAS II Interface
14. End-of-Month Processing
15. JV/1080 Billing
16. Journal Voucher (JV) Processing
17. SF 1080 Bill Processing
18. Problem Resolution
19. Software Change Request (SCR) Management
20. JOCAS II Error Correction
21. Production of Output Products/Reports and Customer Support
22. Year-end Procedures
23. Training for JOCAS II
24. JOCAS II Security Administration
25. JOCAS II System Administration

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- 26. Federal Manager's Financial Integrity Act (FMFIA)
- 27. Accounts Receivable and Collection Management

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- 1. ★Disbursement and Collection Transaction Posting
- 2. ★BEAMS/WIMS Schedule of Refund/Reimbursement Billings
- 3. ★OLVIMS (On-Line Vehicle Interactive Management System)
- 4. ★Reimbursable Billings (Other Than BOF/Stock Fund/Revolving Fund)
- 5. ★Cash/Check /By-Others Collections
- 6. ★Military Family Housing Charges
- 7. ★Base Accounts Receivable System (BARS), Class B Phones, Trailer Space Rental and Associated Miscellaneous Billings
- 8. ★Charges of Damaged/Lost Property (Report of Survey)
- 9. ★Record Temporary Collectibles
- 10. ★Charges of Base-Level Support Services for Medical Civilian Pay
- 11. ★Acceleration Charges for Civilian Labor
- 12. ★Debt Collections
- 13. ★RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting
- 14. ★RCS: HAF-ACF(Q)8108(DT) - Report on Receivables Due From the Public
- 15. ★RCS: HAF-ACF(A)7194 - Reconciliation of Accounts Receivable

16. ★Dishonored Checks Pertaining to Accounts Receivable
17. ★Collection by Payment Offset
18. ★Refund of State Taxes
19. ★Tuition Refunds for Military Members
20. ★Validate Open Document Listing (ODL)
21. Reimbursable Billings, Business Operating Fund (BOF) - SBSS
22. Reimbursable Billings, Business Operating Fund (BOF) - SMAS
23. M28, Aviation Fuel Billings
24. FIABS Reimbursable Billings, Business Operations Funds (BOF)
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26. ★Aged Accounts Receivable Schedule, DMAG-AF
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G. ★Foreign Military Sales (FMS).

1. Processing Interfaces from SAMIS
2. Processing FMS Manual Delivery Reporting Transactions
3. Preparation of Journal Voucher for General Funds
General Ledger
4. Financial Adjustments on Report of Discrepancy (RODS)
5. FMS F-5 Pre and Post Sale (PAPS) Funds
6. Case Managers Requests for Correction of Deliveries on
Active Cases
7. ★Reconciliation on FMS Cases Prior to Case Closure

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8. ULO Verification of Accelerated Case Closure (ACC)

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A. Analysis Branch (ARA)

1. Identify Potential Anti-Deficiency Act Violations
2. Coordinate with DoD Auditors, GAO Auditors, Inspector General Visits, Air Force Audit Agency, and DFAS-DE Visits
3. Analyze/Interpret Installation Accounting Reports
4. Initiate and Coordinate Analysis of Systems Operations
5. Directorate (One-Time) Requirements Focal Point
6. Serve as Directorate Training Program Monitor
7. Perform Database Validations of Data Elements in the General Accounting and Finance System (GAFS)
8. By-Others Analysis
9. Overall Accounting and Report Analysis
10. Perform Data Base Validations of Data Elements in CPAS

B. Funds Control and Financial Reports Branch (ARF)

1. Create Addresses and Validate Internal Records (Daily)
2. Validate Coding of New Fiscal Year (FY) Skeleton Records and Prior Year RC/CC Conversion Listings
3. Process QC/QF/QP/Table C/Table D Transactions
4. Coordinate, Audit, and Reconcile Annual Conversion, and Output Products
5. BCE Integrated Transaction List

6. Funds Control
7. Monitor and Control Use of Override Codes (Daily)
8. Reconcile Budget Targets to Source Documents
9. Medical Expense Data Extract
10. Reconcile Negative Unliquidated Obligations (NULO)
11. RCS: ACCT RPT(M)1445 - Flash Report of Obligation Status (Monthly)
12. RCS: ACCT RPT(M)1506 - Foreign Currency Fluctuation Report (As Required)
13. RCS: ACCT RPT(RS)3732 - Report of Obligations Incurred Under Authority of Section 3732 (As Required)
14. RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting (Monthly)
15. RCS: CSFA-216 - Status of Allotment Reporting, Army Funds (Monthly)
16. RCS: HAF-ACF(AR)7801 - Status of Funds Database Transmission (Monthly)
17. RCS: HAF-ACF(AR)7801 (Supp) - Recovery of Prior-Year Obligations (Monthly)
18. RCS: HAF-ACF(AR)7801 (Supp) - Recovery of Prior-Year Obligations-DoD Wide Appropriations
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20. RCS: HAF-ACF(M)7801 Supp - Negative Unliquidated Obligations (Monthly)
21. RCS: HAF-ACF(AR)7801 Supp - Analysis of Unobligated

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Reimbursable Authority (Annual)

22. RCS: HAF-ACF(AR)7801 Supp - Schedule of UFOs Moved Forward to Next FY (Annual)
23. RCS: HAF-ACF(AR)7801 Supp - Certification of the Air Force Cadet Fund (Annual)
24. RCS: HAF-ACF((AR) 7801 Supp - Annual Schedule of Independent Unliquidated Obligation Reviews (Annual)
25. RCS: HAF-DPM(Q)7503 - Appropriated Fund Support to Non-Appropriated Activities (Quarterly)
26. RCS: HAF-ACF(Q)8108 - Report of Accounts and Loans Receivables Due from the Public (Quarterly)
27. RCS: HAF-ACF(Q)7163 - Request for Transportation Audit Data (Quarterly)
28. RCS: DD-COMP(AR)1536 - Report of Panama-Related Costs (As Required)
29. RCS: HAF-ACF(Q)8801 - Management Expense and State Data for Air Force Forest Management Program (Annual)
30. RCS: HAF-CVA(Q)7113 - Report of Contingency Expenditures (Quarterly)
31. RCS: DD-COMP(SA)1466 - Report of Expenditures in Support of Secret Service (Semiannual)
32. Monitor and Age Locally Maintained Deposit Funds
33. RCS: HAF-ACF(SA)7105 - General Funds General Ledger (Other than Stock & Industrial Fund)(Quarterly)
34. RCS: IRCN 1032-OPM-MO - Monthly Report of Federal Civilian Employees

- 35. Year-End Focal Point for the Accounting Directorate
- 36. Monitor Interface Processing
- 37. Bi-Weekly Personnel Cost Report (M10)

C. Accounting Reports - MAFR Branch (ARM)

- 1. For-Others Voucher Processing
- 2. RCS: HAF-ACF(W)7112 - Cycle Report of Voucher For- and By-Others (Weekly)
- 3. RCS: HAF-ACF(W)8702 - Cyclic Report of Voucherless Travel For- and By-Others (Weekly)
- 4. Receive Cycle Report of By-Others From DFAS-DE
- 5. Receive, Verify, and Report Incoming Interfund Transactions (Daily)
- 6. Daily Merged Accountability and Fund Reporting (MAFR) Reconciliation (Daily)
- 7. RCS: HAF-ACF(M)7113 - Monthly Package Reports of Disbursements and Collection Transactions (Monthly)
- 8. RCS: DD-COMP(W)1445 - DBOF Flash Cash Report (Weekly)
- 9. MAFR Reconciliations and Suspenses
- 10. RCS: DD-COMP(Q)743 - International Balance of Payments (Quarterly)
- 11. Monitor and Control Use of Bypass Codes (Daily)

Chapter 7. FINANCE: Vendor Pay and Travel Division

A. Intergovernmental Branch

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1. ★Defense Printing Service (DPS)
2. Defense Commercial Communications Office (DECCO)
Billings
3. MIPR/Project Orders Processing
4. Hazardous Waste Disposal Program
5. Miscellaneous Intergovernmental Branch Processing
6. Interfund Processing
7. Funding Geographically Separated Units (GSU) (Outgoing
MIPR, AF Form 616, AF Form 1269)
8. DMAG-AF Customer Orders Processing
9. Recording of Obligations Paid By-Others
10. Commercial Contracts Paid By-Others Cycle Processing
Procedures
11. By-Others Contract Reconciliation
12. Suspend Payments for Contracts Citing Appropriation in
the "Red"
13. Reconcile Negative Unliquidated Obligations (NULO)
14. ★Request Current Year Funds For Closed Appropriations

B. Customer Service

1. Voucher Certification
2. Voided Voucher Processing
3. Provide Customer Service
4. PSR/FSR Assignments

5. Commitment Processing
6. Fund Cite Authorizations (AF Form 616)
7. Process MIPR (DD Form 448)
8. MIPR DD Form 448 Recording in CPAS
9. Project Orders
10. Base Activity Certification of Invoices
11. ★Perform Document Control
12. Invoice Request Follow-up Letters
13. Receive IAPS Computer Products
14. Vendor Debt Files
15. Perform End-of-Day Processing
16. Manual Voucher Print Processing
17. ★Integrated Accounts Payable System Bulletin 91, Electronic Funds Transfer (EFT) - Corporate Trade Exchange (CTX) Transactions
18. ★Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act of 1996

C. Accounts Payable Branch

1. ★Process Invoices into IAPS
2. ★Prepare Advance Payments
3. ★Process Receiving Report
4. ★Detailed Voucher Assembly
5. ★IMPAC Government Credit Card Payments
6. ★Voiding Vouchers

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7. ★ Non Automated Manual Payments
8. ★ Miscellaneous Automated Payments
9. ★ Commercial AF Forms 15 and 315 Processing
10. ★ Receive IAPS Computer Products
11. ★ Integrated Accounts Payable System Bulletin 91, Electronic Funds Transfer (EFT) - Corporate Trade Exchange (CTX) Transactions
12. ★ Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act of 1996

D. Obligation Administration Branch

1. ★ Hard Copy Obligation Document Sort
2. ★ Base Contracting Automated System (BCAS) Interface Procedure
3. ★ Medical Logistics (MEDLOG) Interface Procedures
4. ★ Blanket Purchase Agreement (BPA)
5. ★ Miscellaneous Obligation Reimbursement Document (MORD)
6. ★ Processing Legal Claim Obligation Documents
7. ★ Clothing Request/Receipt (AF Form 656/659) Processing
8. ★ Supplemental Health Care (AF Form 676) Processing
9. ★ Tuition Assistance (AF Form 1227)
10. ★ Military/Civilian Training, DD Form 1556, Processing
11. ★ Notice of Award Letter

12. ★Purchase Order-Invoice-Voucher (SF 44) Processing
13. Changes/Adjustments to Contracting Instruments
14. ★Fiscal Year End Close-out Procedures
15. ★Process AF Form 9 and DD Form 1348-1 For Investment Equipment (Fund Codes 17, 29, and 54)
16. ★Integrated Accounts Payable System Bulletin 91, Electronic Funds Transfer (EFT) - Corporate Trade Exchange (CTX) Transactions
17. ★Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act of 1996

E. Reconciliation and Reports Branch

1. ★Determine Interest Penalty Payments
2. ★IAPS/BQ Reconciliation
3. ★Local Purchase Payment Processing In Supply Systems
4. ★IAPS to SBSS, M-37 Validation
5. ★IAPS to MEDLOG (NTQNAO)
6. IAPS to FIABS, Receipt Validation (A-D035J-102-MO-L39)
7. ★Interactive Communications Interface (ICI) Processing
8. ★MAFR Transaction Reconciliation
9. ★Branch Focal Point for IAPS/BQ Error Corrections
10. ★Compile Prompt Payment Act (PPA) Report
11. ★Post-Post Processing
12. ★Suspense/Deposit Account Validations
13. ★Prepare the TD Forms 1099 and W-2

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14. ★Tri-Annual Open Document Listing (ODL) Reviews
15. ★BCE Integrated Transaction List
16. ★Distribution of End-of-Day Products
17. ★Optional IAPS Products for Recon and Reports
18. ★Maintain IAPS Base Variable Files
19. FIABS to Supply (Stock Control & Distribution, i.e., D035A, D035K, D034A, D151) Systems Reconciliation
20. Prevalidation of Obligations

F. Travel Accounting Branch

1. Permanent Change of Station (PCS) Arrivals - Procedures Used to In Process Military Members and Civilian Associates
2. PCS Departures - Procedures Used to Out Process Military Members and Civilian Associates
3. Control Logs - Establish Procedures for the Use and Maintenance of all Control Logs
4. Verify Fund Availability - Determine Unit Fund Availability Prior to Reserving Government Funds
5. Travel Orders - Procedures Used to Obligate Orders
6. AF Form 616 (Authority to Cite Funds) - Procedures Used to Control Funding Authority Provided to Other Organizations
7. Fund Control Numbers (FCN) - Message/Letter Sent to Other Agencies Used as Authority to Cite Funds
8. Miscellaneous Obligation Reimbursement Document (MORD), AF Form 406
9. Voucher Processing - Procedures Used to Validate, Compute, and Prepare for Disbursement Travel Entitlements for Official Travel

and Determine Propriety of Travel Claims for Submission to
Appropriate Level (Doubtful Claims)

10. Collections - Process Collections for Travel Indebtedness
11. ★Merged Accountability and Fund Reporting (MAFR) - Processing Voucher Totals in the General Accounting and Finance System (BQ) and Automated Travel/Record Accounting System (ATRAS) to Balance with Disbursing Division
12. Daily Audit Procedures - Procedures Used to Validate all the General Accounting and Finance System (BQ) Transactions Processed During the Business Day
13. Follow Up Procedures - Procedures Used to Track and Validate Commitments, Indebtedness, and Open Orders/Advances
14. Fiscal Year (FY) End Close Out - Guidelines for the OPLOC - FSO to Ensure Fund Controls are Firmly Established During FY Close-Out
15. By-Others Transactions Received from Payments Processed by Another Station Using Your DSSN
16. Transportation Documents - Procedures Used to Obligate Transportation Source Document
17. Commercial Travel Office/Scheduled Airline Ticket Office (SATO) Billings - Procedures Used to Process Commercial Airline Tickets Used for Official Travel
18. Miscellaneous Automated Travel Record Accounting System Products (ATRAS) - Computer Products Created after End-of-Day Processing from ATRAS Input
19. ★Defense Joint Military Pay System (DJMS) Miscellaneous Deductions Listing - Payroll Collections Generated by DD Form 139
20. Replacement Check Procedures - Procedures to Issue a Replacement for a Check That has Been Lost or Stolen
21. ★EFT Rejects - Procedures for Processing EFT Rejected Transactions

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22. Miscellaneous W-2 Program - Procedures for Reporting Income and Taxes Withheld Associated with Travel Payments
23. Monthly Outstanding Orders/Advances Retrieval - Retrieval to Report the Number and Age of Outstanding Orders and Advances
24. Systems - Computer Programs Used Within the Travel Accounting Branch
25. ★Post Payment Random Review of Travel Settlement Claims.
Processing the Random Review of Settlement Vouchers Paid at RTTO Pilot Sites Using Simplified Travel Entitlements.
 - ★Attachment 1 - Open Item Validation
 - ★Attachment 2 - Integrated Accounts Payable System Bulletin 91, Electronic Funds Transfer - Corporate Trade Exchange (CTX) Transactions
 - ★Attachment 3 - Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act (DCIA) of 1996

Chapter 8. Finance: Disbursing Division

1. Change Business Date
2. ★Process Daily Collections
3. Perform Accommodation Sales (As Required)
4. ★Emergency Cash/Check Payment Procedures
5. Process Centralized Returned and Undeliverable Checks
6. Automated EFT Processing
7. Processing Payments Via the OPLOC
8. ★Process Daily U.S. Treasury/LDA Checks
9. Preparation of Treasury Checks for Cash

10. Balance Cashier Accountability
 11. Balance Overall Daily Accountability
 12. Process Returned and Undeliverable Checks (Manual),
Bonds and Mailed Remittances - DD Form 2658
 13. Check Issue Verification Procedures
 14. IPC/MAFR Reconciliation Program
 15. Deposit Reporting
 16. ★ Imprest/Change Fund and Agent Procedures
 17. ★ Daily Voucher Controls
 18. Dishonored Checks
 19. ★ Check Issue Reporting
 20. ★ Reports (Monthly)
 21. Other Cash Procedures
 22. Miscellaneous Check Responsibilities
 23. Foreign Currency Operations
 24. Process Deposit Out-of-Balances with the U. S. Treasury
 25. End of Fiscal Year Procedures
 26. Procurement of U.S. Treasury Check Stock
 27. ★ Process On-Line Payment and Collection (OPAC) Transactions
- Attachment 1 - Summarization of DO/DDO Cash Authority Requests
- Attachment 2 - Preparation of the Cash Authority

Chapter 9. Civilian Pay - Defense Civilian Pay System (DCPS) Accounting Information

1. Ensure that the Accruals From the Final AFSCAPS Payroll are Reversed in the BQ System Prior to Processing the First DCPS Payroll
2. Create/Update the Civilian Pay Accounting Interface System (CPAIS/E4) Communications File E4T4CUNDK10
3. Check for Biweekly Pay Information Files (PIFs)
4. Interface Biweekly Costs with BQ
5. Create the Biweekly Personnel Cost Report from the PIF 2 Data
6. Perform Monthly Manpower and Funding Year-to-Date Functions
7. Process Required Semiannual Reports
8. Perform End-of-Fiscal-Year and As Required Functions
9. Miscellaneous Customer Service Representative (CSR) Tasks
10. Provide Customer Service as Currently Described in the CSR Customer Service Guide and Customer Service Representative Users Manual, DCPS-UM-02A
11. Ensure Timely Input and Processing of Time and Attendance Forms

Chapter 10. Military Pay

A. Defense Joint Military Pay System - Active Component (DJMS-AC).

1. Validate Pay and Allowance Entitlements
2. Establish Pay Account

3. Maintain Master Pay Account
4. Disbursement and Collection Processing
5. Calculate Pay
6. Initiate Pay Adjusting Documents
7. Process Pay Adjusting Documents
8. Distribution of Leave and Earning Statements (LES) and Net Pay Advice (NPA)
9. Pay and Allowance Entitlement Recertifications/Verifications
10. Preparation and Distribution of W-2s
11. Electronic Input to Pay System from Outside Sources
(i.e. AFMPC, Army and Air Force Exchange Service)
12. Special Action/Management Case Files
13. Prepare Management/Statistical Reports
14. Reconcile Pay/Personnel Mismatch
15. Compute Final Pay and Allowances
16. Process In-Service Debts
17. Merged Accountability and Fund Reporting (MAFR)
18. Dependency Determination Processing

B. Defense Joint Military Pay System - Reserve Component (DJMS-RC)

1. Validate Pay and Allowance Entitlements
2. Establish Pay Account
3. Maintain Master Pay Account
4. Disbursement and Collection Processing

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5. Calculate Pay
6. Initiate Pay Adjusting Documents
7. Process Pay Adjusting Documents
8. Distribution of Leave and Earning Statements (LES)
9. Pay and Allowance Entitlement Recertifications/Verifications
10. Preparation and Distribution of W-2s
11. Electronic Input to Pay System from Outside Sources
12. Special Action/Management Case Files
13. Prepare Management/Statistical Reports
14. Reconcile Pay/Personnel Mismatch
15. Process In-Service Debts
16. Dependency Determination Processing

Chapter 11. Annuity Pay Service

1. Provide Daily Customer Service to Annuitants
2. Process Transactions
3. PCH: UH039-1213, Documents Transmittal Listing (Daily)
4. Systems Security

Chapter 12. Retired Pay

1. Provide Daily Customer Service to Retirees
2. Process Transactions

3. Take Error Disposition Action on RCPS, NOD, 1099-R and Allotment Transactions Where Applicable
4. Perform Document Disposition as Detailed in the Retired Pay Field Office User's Guide Document Disposition Instruction

Chapter 13. ★Performance Assessment Office - Detailed Task Instructions

1. ★Audit Liaison
2. ★Investigations
3. ★Review of OPLOC Operations
4. ★Performance Management Indicators (PMI)
5. ★High Level Inquiries
6. ★Customer Service Surveys
7. ★Customer Service Visits
8. ★Operation Mongoose
9. ★Special Project Studies
10. ★Voucher Reviews
11. ★Audit Retrieval Tracking System (ARTS)
12. ★Process Improvements, Standardization, and Training
13. ★Workcount Analysis
14. ★Other Duties as Assigned

Chapter 15. ANG Operating Procedures

A. Systems Administration (Chapter 4)

1. System Focal Point

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2. Local Area Network, Electronic Mail, Focal Point
3. Telecommunications Focal Point
4. Open and Close Inquiries
5. Computer and Products Schedule
6. Perform Table Maintenance
7. Security Administration
8. Defense Megacenter (DMC) Liaison
9. Technical Training
10. Small Computer Technical Support
11. Interface Control
12. File Transfer
13. On-Line Print Monitor
14. Personal Computer Troubleshooters
15. Gather Information Resource Plans Data
16. Support Development of Information Technology Budget
and Budget Estimates
17. Ensure Implementation of Information Resource Management Policies
from Defense Finance and Accounting Service Headquarters and
Defense Finance and Accounting Service-Denver Center
18. Track Performance of Service Providers
19. Coordinate Facility/Technology Requirements
20. Provide Risk Analysis and Security Assessment

21. Provide Systems Management
22. Maintain Data Table and Perform Master Record Changes
23. Validate/Establish/Manage Systems Access Authority (Systems Security)
24. Develop "Ad Hoc" Computer Queries for Customer Requests
25. Provide Systems Training to Users
26. Analyze Systems Effectiveness; Resolve/Reconcile/Report Problems, as Required
27. Delete Parameter Records

B. Accounting: Operations Division (Chapter 5)

Business Funds Branch

1. Indicative Data Loads/Target Loads
2. Audit SBSS Daily Products
3. Audit SBSS Monthly/Quarterly Products
4. Audit Medical Products
5. Materiel Expense Interface (SBSS/MMAS)
6. Supply/BQ Reconciliation
7. AVFUELS Processing (M28)
8. Reclaimed Fuel
9. Sale of Bulk Fuel to Army/Air Force Exchange Service (AAFES). Overseas Only
10. Review Open Document Listing (Business Operations Fund)

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11. Fuels Sales Analysis Report M27
12. Trial Balance (DWCF)
13. M28 Aviation Fuels Billings
14. Process Cash Sales
15. Process/Record Refunds Receivable From Vendors
16. Update Foreign Currency
17. PFMR Fund Availability
18. FIABS Daily Audit Requirements
19. FIABS Monthly Audit Processes
20. Audit FIABS as Required Products
21. FIABS/BQ Interface of Expense, SALES, and GFGL Updates
(E, S, and Z Records)

Receivables Branch

1. Disbursement Transaction Posting
2. BEAMS/WIMS Refund/Reimbursement Billings
3. OLVIMS (On-Line Vehicle Interactive Management Systems)
4. Reimbursable Billings (Other Than BOF/Stock Fund/Revolving Fund)
5. Cash/Check /By-Others Collections
6. Military Family Housing Charges
7. Base Accounts Receivable System (BARS), Class B Phones, Trailer Space Rental and Associated Miscellaneous Billings

8. Charges for Damaged/Lost Property (Report of Survey)
9. Record Temporary Collectibles (Suspense Accounts)
10. Charges of Base-Level Support Services for Medical Civilian Pay
11. Acceleration Charges for Civilian Labor
12. Debt Collections
13. RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting
14. RCS: HAF-ACF(Q)8108(DT) - Report on Receivables Due From the Public
15. RCS: HAF-ACF(A)7194 - Reconciliation of Accounts Receivable
16. Dishonored Checks
17. ANG Collection by Payment Offset
18. Refund of State Taxes
19. Tuition Refunds for Military Members
20. Validate Open Document Listing (ODL)
21. Reimbursable Billings, Business Operating Fund (BOF) - SBSS
22. Reimbursable Billings, Business Operating Fund (BOF) - SMAS
23. M28, Aviation Fuel Billings
24. FIABS Reimbursable Billings, Business Operations Funds (BOF) and Investment Items - SMBA and GFGL
25. Reimbursable Billings for DMAG-AF
26. Aged Accounts Receivable Schedule, DMAG-AF
27. Transfer of Delinquent Accounts Receivable, DMAG-AF

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Foreign Military Sales (FMS).

1. Processing Interfaces from SAMIS
2. Processing FMS Manual Delivery Reporting Transactions
3. Preparation of Journal Voucher for General Funds
General Ledger
4. Financial Adjustments on Report of Discrepancy (RODS)
5. FMS F-5 Pre and Post Sale (PAPS) Funds
6. Case Managers Requests for Correction of Deliveries on
Active Cases
7. Reconciliation on FMS Cases Prior to Case Closure
8. ULO Verification of Accelerated Case Closure (ACC)

C. Accounting: Reports and Analysis Division (Chapter 6)

Analysis Branch (ARA)

1. Identify Potential Anti-Deficiency Act Violations
2. Coordinate with DoD Auditors, GAO Auditors, Inspector General
Visits, Air Force Audit Agency, and DFAS-DE Visits
3. Analyze/Interpret Installation Accounting Reports
4. Initiate and Coordinate Analysis of Systems Operations
5. Directorate (One-Time) Requirements Focal Point
6. Serve as Directorate Training Program Monitor
7. Perform Database Validations of Data Elements in the General
Accounting and Finance System (GAFS)
8. By-Others Analysis

9. Overall Accounting and Report Analysis
10. Perform Data Base Validations of Data Elements in CPAS

Funds Control and Financial Reports (ARF)

1. Create Addresses and Validate Internal Records (Daily)
2. Validate Coding of New Fiscal Year (FY) Skeleton Records and Prior Year RC/CC Conversion Listings
3. Process QC/QF/QP/Table C/Table D Transactions
4. Coordinate, Audit, and Reconcile Annual Conversion, and Output Products
5. BCE Integrated Transaction List
6. Funds Control
7. Monitor and Control Use of Override Codes (Daily)
8. Reconcile Budget Targets to Source Documents
9. Medical Expense Data Extract
10. Reconcile Negative Unliquidated Obligations (NULO)
11. RCS: ACCT RPT(M)1445 - Flash Report of Obligation Status (Monthly)
12. RCS: ACCT RPT(M)1506 - Foreign Currency Fluctuation Report (As Required)
13. RCS: ACCT RPT(RS)3732 - Report of Obligations Incurred Under Authority of Section 3732 (As Required)
14. RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting (Monthly)
15. RCS: CSFA-216 - Status of Allotment Reporting, Army Funds (Monthly)

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16. RCS: HAF-ACF(AR)7801 - Status of Funds Database Transmission (Monthly)
17. RCS: HAF-ACF(AR)7801 (Supp) - Recovery of Prior-Year Obligations (Monthly)
18. RCS: HAF-ACF(AR)7801 (Supp) - Recovery of Prior-Year Obligations-DoD Wide Appropriations
19. RCS: HAF-ACF(AR)7801 (Supp) - Military Personnel Appropriation Reimbursement Data (Monthly)
20. RCS: HAF-ACF(M)7801 Supp - Negative Unliquidated Obligations (Monthly)
21. RCS: HAF-ACF(AR)7801 Supp - Analysis of Unobligated Reimbursable Authority (Annual)
22. RCS: HAF-ACF(AR)7801 Supp - Schedule of UFOs Moved Forward to Next FY (Annual)
23. RCS: HAF-ACF(AR)7801 Supp - Certification of the Air Force Cadet Fund (Annual)
24. RCS: HAF-ACF((AR) 7801 Supp - Annual Schedule of Independent Unliquidated Obligation Reviews (Annual)
25. RCS: HAF-DPM(Q)7503 - Appropriated Fund Support to Non-Appropriated Activities (Quarterly)
26. RCS: HAF-ACF(Q)8108 - Report of Accounts and Loans Receivables Due from the Public (Quarterly)
27. RCS: HAF-ACF(Q)7163 - Request for Transportation Audit Data (Quarterly)
28. RCS: DD-COMP(AR)1536 - Report of Panama-Related Costs (As Required)
29. RCS: HAF-ACF(Q)8801 - Management Expense and State Data for Air Force Forest Management Program (Annual)

30. RCS: HAF-CVA(Q)7113 - Report of Contingency Expenditures (Quarterly)
31. RCS: DD-COMP(SA)1466 - Report of Expenditures in Support of Secret Service (Semiannual)
32. Monitor and Age Locally Maintained Deposit Funds
33. RCS: HAF-ACF(SA)7105 - General Funds General Ledger (Other than Stock & Industrial Fund)(Quarterly)
34. RCS: IRCN 1032-OPM-MO - Monthly Report of Federal Civilian Employees
35. Year-End Focal Point for the Accounting Directorate
36. Monitor Interface Processing
37. Bi-Weekly Personnel Cost Report (M10)

Accounting Reports - MAFR Branch (ARM)

1. For-Others Voucher Processing
2. RCS: HAF-ACF(W)7112 - Cycle Report of Voucher For- and By-Others (Weekly)
3. RCS: HAF-ACF(W)8702 - Cyclic Report of Voucherless Travel For- and By-Others (Weekly)
4. Receive Cycle Report of By-Others From DFAS-DE
5. Receive, Verify, and Report Incoming Interfund Transactions (Daily)
6. Daily MAFR Reconciliation (Daily)
7. RCS: HAF-ACF(M)7113 - Monthly Package Reports of Disbursements and Collection Transactions (Monthly)
8. RCS: DD-COMP(W)1445 - DWCF Flash Cash Report (Weekly)

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9. MAFR Reconciliations and Suspenses
10. RCS: DD-COMP(Q)743 - International Balance of Payments (Quarterly)
11. Monitor and Control Use of Bypass Codes (Daily)

D. Finance: Vendor Pay and Travel Division (Chapter 7)

Intergovernmental

1. Defense Printing Service (DPS)
2. Defense Commercial Communications Office (DECCO) Billings
3. MIPR/Project Orders Processing
4. Hazardous Waste Disposal Program
5. Miscellaneous Intergovernmental Branch Processing
6. Interfund Processing
7. Funding Geographically Separated Units (GSU) (Outgoing MIPR, AF Form 616, AF Form 1269)
8. DMBA-AF Customer Orders Processing
9. Recording of Obligations By-Others
10. Commercial Contracts Paid By-Others Cycle Processing Procedures
11. By-Others Contract Reconciliation
12. Suspend Payments for Contracts Citing Appropriation in the "Red"
13. Reconcile Negative Unliquidated Obligations (NULO)

14. Request Current Year Funds For Closed Appropriations

Customer Service

1. Voucher Certification
2. Voided Voucher Processing
3. Provide Customer Service
4. XPSR Assignments
5. Commitment Processing
6. Fund Cite Authorizations (AF Form 616)
7. Process MIPR (DD Form 448)
8. MIPR DD Form 448 Recording in CPAS
9. Project Orders
10. Base Activity Certification of Invoices
11. Perform Document Control
12. Invoice Request Follow-up Letters
13. Receive IAPS Computer Products
14. Vendor Debt Files
15. Perform End-of-Day Processing
16. Manual Voucher Print Processing

Accounts Payable

1. Process Invoices into IAPS
2. Prepare Advance Payments

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3. Process Receiving Report
4. Detailed Voucher Assembly
5. IMPAC Government Credit Card Payments
6. Voiding Vouchers
7. Non-automated Manual Payments
8. Miscellaneous Automated Payments
9. Commercial AF Forms 15 and 315 Processing
10. Receive IAPS Computer Products

Obligation Administration

1. Hard Copy Obligation Document Sort
2. Base Contracting Automated System (BCAS) Interface Procedure
3. Medical Logistics (MEDLOG) Interface Procedures
4. Blanket Purchase Agreement (BPA)
5. Miscellaneous Obligation Reimbursement Document (MORD)
6. Processing Legal Claim Obligation Documents
7. Clothing Request/Receipt (AF Form 656/659) Processing
8. Supplemental Health Care (AF Form 676) Processing
9. Tuition Assistance (AF Form 1227)
10. Military/Civilian Training, DD Form 1556, Processing
11. Notice of Award Letter

12. Purchase Order-Invoice-Voucher (SF 44) Processing
13. Changes/Adjustments to Contracting Instruments
14. Fiscal Year End Close-out Procedures
15. Process AF Form 9 and DD Form 1348-1 For Investment Equipment (Fund Codes 17, 29, and 54)

Reconciliation and Reports

1. Determine Interest Penalty Payments
2. IAPS/BQ Reconciliation
3. Local Purchase Payment Processing In Supply Systems
4. IAPS to SBSS, M-37 Validation
5. IAPS to MEDLOG (NTQNAO)
6. IAPS to FIABS, Receipt Validation (A-D035J-102-M)-L39)
7. Interactive Communications Interface (ICI) Processing
8. MAFR Transaction Reconciliation
9. Branch Focal Point for IAPS/BQ Error Corrections
10. Compile Prompt Payment Act (PPA) Report
11. Post-Post Processing
12. Suspense/Deposit Account Validations
13. Prepare the TD Forms 1099 and W-2
14. Quarterly Open Document Listing (ODL) Certification
15. BCE Integrated Transaction List
16. Distribution of End-of-Day Products

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17. Optional IAPS Products for Recon and Reports
18. Maintain IAPS Base Variable Files
19. FIABS to Supply (Stock Control & Distribution, i.e., D035A, D035K, D034A, D151) Systems Reconciliation
20. Prevalidation of Obligations

Travel Accounting

1. Permanent Change of Station (PCS) Arrivals - Procedures Used to In-Process Military Members and Civilian Associates
2. PCS Departures - Procedures Used to Out-Process Military Members and Civilian Associates
3. Control Logs - Establish Procedures for the Use and Maintenance of all Control Logs
4. Verify Fund Availability - Determine Unit Fund Availability Prior to Reserving Government Funds
5. Travel Requests/Orders - Procedures Used at ANG for Processing Travel Requests/Orders Including Fund Availability Procedures Used at the OPLOC to Obligate Orders (Request for Official Government Travel, DD Form 1610)
6. AF Form 616 (Authority to Cite Funds) - Procedures Used to Control Funding Authority Provided to Other Organizations
7. Fund Control Numbers (FCN) - Message/Letter Sent to Other Agencies Used as Authority to Cite Funds
8. Miscellaneous Obligation Reimbursement Document (MORD), AF Form 406
9. Voucher Processing - Procedures Used to Validate, Compute, and Prepare for Disbursement Travel Entitlements for Official Travel and Determine Propriety of Travel Claims for Submission to Appropriate Level (Doubtful Claims)

10. Collections - Process Collections for Travel Indebtedness
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16. Transportation Documents - Procedures Used to Obligate Transportation Source Document
17. Commercial Travel Office/Scheduled Airline Ticket Office (SATO) Billings - Procedures Used to Process Commercial Airline Tickets Used for Official Travel
18. Miscellaneous Automated Travel Record Accounting System Products (ATRAS) - Computer Products Created after End-of-Day Processing from ATRAS Input
19. JUMPS Miscellaneous Deductions Listing - Payroll Collections Generated by DD Form 139
20. Replacement Check Procedures - Procedures to Issue a Replacement for a Check That has Been Lost or Stolen
21. Government Charge Card Program - Department of Defense (DoD) Program to Utilize Government Charge Card for

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Expenses Associated with Official Travel

22. Miscellaneous W-2 Program - Procedures for Reporting Income and Taxes Withheld Associated with Travel Payments
23. Withholding Tax Allowance/Relocation Income Tax Allowance (WTA/RITA) - Payment to Substantially Reimburse Authorized Employees for Additional Taxes Incurred as a Result of Relocation
24. Monthly Outstanding Orders/Advances Retrieval - Retrieval to Report the Number and Age of Outstanding Orders and Advances
25. Systems - Computer Programs Used Within the Travel Accounting Branch

E. Finance: Disbursing Division (Chapter 8)

1. Change Business Date (only after all FSO/Reserve DD Forms 2657, Daily Statement of Accountability, are balance and received).
2. Process Daily Collections
3. Perform Accommodation Sales (As Required)
4. Process Emergency Payments and Daily Collections
5. Process Centralized Returned and Undeliverable Checks
6. Automated EFT Processing
7. Processing Payments Via the OPLOC
8. Process Daily U.S. Treasury/LDA Checks
9. Preparation of Treasury Checks for Cash
10. Balance Cashier Accountability
11. Balance Overall Daily Accountability

12. Process Returned and Undeliverable Checks (Manual), Bonds, and Mailed Remittances - DD Form 2658

13. Check Issue Verification Procedures

14. IPC/MAFR Reconciliation Program

15. Deposit Reporting

16. Change Fund Procedures (Local Area) (Manual)

17. Voucher Controls and Disposition (Manual)

18. Dishonored Checks

19. Check Reports (Semi-monthly)

20. Reports (Monthly)

21. Other Cash Procedures (As Required) (Manual)

22. Miscellaneous Check Responsibilities (Treasure and Limited Depository Account)

23. Foreign Currency Operations (Limited Depository Account)

24. Process Deposit Out-of-Balances With the U.S. Treasury

25. End-of-Fiscal Year Procedures

26. Procurement of U.S. Treasury Check Stock

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ACRONYMS

A&F	Accounting and Finance
A/R	Accounts Receivable
AAFES	Army and Air Force Exchange Service
AAS	Customer Service Branch
ABA	Annual Budget Authorization
ACC	Air Combat Command
ACIP	Aviation Career Incentive Pay
ACO	Administrative Contract Officer
ACRN	Accounting Classification Reference Number
ADP	Automated Data Processing
ADPE	Automated Data Processing Equipment
ADRSS	Automated Data Report Submission System
ADS	Automated Data System
ADSN	Accounting and Disbursing Station Number
AEP	Accrued Expenditures Paid
AETC	Air Education Training Command
AEU	Accrued Expenditures Unpaid
AF	Air Force
AFAA	Air Force Audit Agency
AFCFM	Air Force Career Field Manager
AFI	Air Force Instruction
AFM	Air Force Manual
AFMC	Air Force Materiel Command
AFMCM	Air Force Materiel Command Manual
AFMPC	Air Force Military Personnel Center
AFOLDS	Air Force On-Line Data System
AFOSI	Air Force Office of Special Investigations
AFP	Air Force Pamphlet
AFR	Air Force Regulation
AFRES	Air Force Reserves
AFRH	Armed Forces Retirement Home
AFROTC	Air Force Reserve Officer Training Corp
AFSC	Air Force Specialty Code
AFSCAPS	Air Force Standard Civilian Automated Pay System (HK)
AFSOC	Air Force Special Operations Command
AFSPC	Air Force Space Command
AFTAS	Air Force Time and Attendance System
AL	Allotment Ledger
ALC	Air Logistics Center
ALN	Access Location Number
AMC	Air Mobility Command
AMIS	Acquisition Management Information System

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ANG	Air National Guard
ANGRC	Air National Guard Readiness Center
APO	Army Post Office
APR	Agency Procurement Process
ASCII	American Standard Code for Information Interchange
ASIFICS	Airfift Service Industrial Fund Integrated Computer System
ASN	Allotment Serial Number
ATCH	Attachment
ATCMD	Advance Transportation Control Movement Document
ATP	Ancillary Training Program
ATRAS	Automated Travel Record Accounting System (HG)
AUTODIN	Automatic Digital Network
AVFUEL	Aviation Fuel
AWOL	Absent Without Leave
BA	Budget Authorization or Budget Activity
BAAC	Base Activity Account Code
BAAN	Budget Authorization Account Number
BAL	Balance
BAL ID	Balance Identifier
BAQ	Basic Allowance for Quarters
BARS	Base Accounts Receivable System
BAS	Basic Allowance for Subsistence
BC	Budget Code
BCAS	Base Contracting Automated System
BCE	Base Civil Engineer
BCO	Base Contracting Officer
BDO	Blanket Delivery Order
BEAMS	Base-Engineer Automated Management System
BES	Budget Estimate Submission
BFMO	Base Fuels Management Office(r)
BGL	Budget and General Ledger
BITS	Base Information Transfer System
BJ	Standard Materiel Accounting System
BLAMES	Base Level Autodin Message Extract System
BLISS	Base Level Information Support System
BLMPS	Base Level Military Personnel System
BMSO	Base Medical Supply Office(r)
BNR	Billed-Not-Received
BOCL	By-Others Control Log
BPA	Blanket Purchase Agreement
BPAC	Budget Program Activity Code or Budget Project Account Code
BPPBS	Biennial Planning, Programming, and Budgeting System
BPR	Business Process Review
BPT	Business Process Transformation

BQ	System Designator for The General Accounting and Finance System (Base-Level)
BRAC	Base Realignment and Closure Committee
BT	System Designator for The Base-Level Military Pay System
BV	System Designator for The Medical-Materiel Supply System
CAFSC	Control Air Force Specialty Code
CAMS	Core Automated Maintenance System
CAO	Contract Administration Office
CAP	Contractor Acquired Property
CATS	Computer Assisted Training System
CBAS II	Command Budget Automated System II (DB)
CBT	Computer Based Training
CCAO	Chief Cost Accounting Office
CCB	Configuration Control Board
CCM	Cost Center Manager
CCN	Contractor Communications Network
CCP	Centralized Check Printing
CCPO	Central Civilian Personnel Office
CD	Cost Descriptor
CDA	Central Design Activity
CDC	Career Development Course
CDR	Critical Design Review
CE	Civil Engineer
CEMAS	Civil Engineering Material Acquisition System
CFTP	Career Field Training Plan
CFY	Current Fiscal Year
CIC	Customer Identification Code
CICS	Computer Integrated Control System
CIM	Corporate Information Management
CITS	Comptroller Information Transfer System
CIVPERS	Civilian Personnel System
CLIN	Contract Line Item Number
CLSS	Combat LogisticsSupport Squadron
CMA	Centrally Managed Allotment
CMAB	Corporate Management Advisory Board
CMCS	Case Management Control System
CML	Contract Maintenance Ledger
CMOB	Centrally Managed Operating Budget
COAL	Customer Order Acceptance List
COARS	Command On-Line Accounting and Reporting System (CA)
COB	Close-of-Business
COCESS	Contractor Operated Civil Engineering Supply Store
COE	Corps of Engineers
COINS	Commercial Operation Integrated System

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COLA	Cost of Living Allowance
COLD	Computer On-Line Display
COM	Customer Order Management
CONS	Console System
CONUS	Contiguous United States (48 states & D.C.) or Continental United States
COP	Continuation of Pay
COPARS	Contractor Operated Vehicle Parts Store
CPAIS	Civilian Pay Accounting Interface System (E4)
CPAS	Central Procurement Accounting System
CPIM	Civilian Payroll Interface Module
CPN	Contract Payment Notice
CPO	Civilian Personnel Office
CPR	Contract Payment Redesign
CPU	Central Processing Unit
CR	Credit Entry
CRA	Continuing Resolution Authority
CRDA	Cooperative Research Development Act
CRR	Comptroller Resource Requirement
CSI	Cost System Indicator
CSN	Control Serial Number
CSPP	Computer System Program Plan
CSR	Control Summary Record or Civil Service Retirement
CSR	Civil Service Retirement/Control Summary Record
CSRA	Control Summary Record Address
CSRD	Communications Computer Systems Requirement Document
CSRS	Civil Service Retirement System
CSSO	Computer System Security Officer
CSU	Control Software Units
CTO	Consolidated Training Office or Contract Ticket Office
CV	Collection Voucher
CY	Calendar Year
DAAS	Defense Automated Addressing System
DAFSC	Duty Air Force Specialty Code
DAL	Daily Audit List
DAO	Defense Accounting Office(r)
DAR	Defense Acquisition Regulation
DAS	Daily Advice of Status
DASD	Departmental Accounting Systems Division
DASL	Daily Appropriation Summary Ledger
DBA	Data Base Administrator
DBMS	Defense Business Management System
DBMU	Defense Business Management University
DBOF	Defense Business Operations Fund

DBOF-T	Defense Business Operations Fund-Transportation
DBT	Data Base Transfer
DCA	Defense Communications Agency
DCM	Deputy Commander for Maintenance
DCMD	Defense Contract Management District
DCMLO	Defense Contract Management Liaison Office
DCMOO	Defense Contract Management Operating Office
DCMR	Defense Contract Management Region
DCO	Deputy Commander for Operations
DCPS	Defense Civilian Pay System
DDMS	Defense Debt Management System
DDN	Defense Data Network
DDO	Deputy Disbursing Officer
DDP	Dependent Dental Program
DECA	Defense Commissary Agency
DECCO	Defense Commercial Communications Office
DESC	Defense Electronics Supply Center
DFAS	Defense Finance and Accounting Service
DFAS-CL	Defense Finance and Accounting Service-Cleveland Center
DFAS-CO	Defense Finance and Accounting Service-Columbus Center
DFAS-DE	Defense Finance and Accounting Service-Denver Center
DFAS-DER	DFAS Denver Regulation
DFAS-DY	DFAS Operating Location-Dayton, Ohio
DFAS-HQ	Headquarters Defense Finance and Accounting Service
DFAS-IN	Defense Finance and Accounting Service-Indianapolis Center
DFAS-KS	Defense Finance and Accounting Service-Kansas City Center
DFAS-LI	DFAS Operating Location-Limestone, Maine
DFAS-LX	DFAS Operating Location-Lexington, Kentucky
DFAS-OM	DFAS Operating Location-Omaha, Nebraska
DFAS-SA	DFAS Operating Location-San Antonio, Texas
DFAS-SB	DFAS Operating Location-San Bernardino, California
DFC	Defense Finance Center
DFSC	Defense Fuels Supply Center
DIA	Defense Intelligence Agency
DIFM	Due-In From Maintenance
DIFS	Defense Integrated Financial System
DINS	Database Identification Numbers
DIREP	Difficulty Report
DIS	Defense Investigative Service
DISA	Defense Information Systems Agency
DITY	Do-It-Yourself Move
DJDE	Dynamic Job Descriptor Entry
DJMS-AC	Defense Joint Military Pay System-Active Component
DJMS-RC	Defense Joint Military Pay System-Reserve Component

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DLA	Defense Logistics Agency or Dislocation Allowance
DMA	Defense Mapping Agency
DMBA-AF	Depot Maintenance Business Area-Air Force
DMC	Defense Mega Center
DME	Depot Maintenance Equipment
DMIF	Defense Maintenance Industrial Fund
DMMIS	Depot Maintenance Management Information System
DMRD	Defense Management Report Decision
DNA	Defense Nuclear Agency
DO	Disbursing Officer
DOB	Date of Birth
DOC ID	Document Identity
DoD	Department of Defense
DoD-EE	Department of Defense Element of Expense
DoD-FC	Department of Defense Functional Category
DoDFMR	Department of Defense Financial Management Regulation
DoDIG	Department of Defense Inspector General
DoDPM	Department of Defense Pay Manual
DOLARS	Departmental On-Line Accounting and Reporting System
DOLT	Date of Last Transaction
DOS	Date of Separation or Disk Operating System
DOV	Disbursing Office Voucher
DPC	Data Processing Center
DPS	Defense Printing Service
DPSC	Defense Personnel Support Center
DR	Debit Entry
DRAS-APS	Defense Retiree and Annuity System- Annuity Pay Subsystem
DR CD	Debtor Code
DRMEC	Defense Resources Management Education Center
DSAA	Defense Security Assistance Agency
DSI	Document Save Indicator
DSN	Defense Switch Network (Formerly Autovon)
DSR	Document Summary Record
DSSN	Disbursing Station Symbol Number
DTL	Document Transmittal Listing
DTR	Daily Transaction Record
E-MAIL	Electronic Mail
EAD	Entered Active Duty
ECCS	Electronic Mail
EDD	Estimated Delivery Date
EDO	Effective Date of Orders
EDP	Environmental Differential Pay
EEIC	Element of Expense/Investment Code
EFTS	Electronic Funds Transfer System

EIS	Executive Information System
EM	Environmental Management
EOD	End of Day
EOM	End of Month
EOQ	End of Quarter
EOS	Entered on Station
EOY	End of Year
EPR	Enlisted Performance Report
ESO	Education Services Officer
ESP	Emergency and Special Program Code
EST	Enlisted Specialty Training (AFR 50-23)
FAC	Functional Account Code
FAR	Federal Acquisition Regulation
FARS	Financial Accounting and Reporting System
FC	Fund Code
FCA	Fund Cite Authorization (AF Form 616)
FCF	Foreign Currency Fluctuation
FCO	Filled Customer Orders
FCOC	Filled Customer's Order Collected
FCOU	Filled Customer's Order Uncollected
FCRN	Funds Classification Reference Number
FDBA	Functional Data Base Administrator
FGLI	Federal Employees Group Life Insurance
FEHB	Federal Employees Health Benefits
FERS	Federal Employees Retirement System
FIABS	Financial Inventory Accounting and Billing System
FICA	Federal Insurance Contributions Act
FID	Format Identifier
FITW	Federal Income Tax Withholding
FLITE	Federal Legal Information Through Electronics
FLSA	Fair Labor Standards Act
FM	Financial Management and Comptroller
FMA	Financial Management Analysis or Financial Analysis Office(r)
FMB	Financial Management Board
FMET	Financial Management Education and Training
FMF	Financial Management Office(r) (Financial Services)
FMFIA	Federal Managers Financial Integrity Act
FMS	Foreign Military Sales
FMSOC	Financial Management Staff Officer Course
FOB	Free On Board
FSA	Family Separation Allowance or Financial Systems Activity
FSAR	Fuel Sales Analysis Report
FSO	Financial Services Office(r) or Financial Systems Organization
FSR	Fund Summary Record

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FSRA	Fund Summary Record Address
FT	Fund Type
FTP	File Transfer Protocol
FW&A	Fraud, Waste and Abuse
FWG	Financial Working Group
FY	Fiscal Year
FYDP	Future Years Defense Program
G&A	General and Administrative
GAFS	Standard Base Level General Accounting and Finance System (BQ)
GAMPS	General Accounting Microcomputer Processing System
GAO	General Accounting Office
GBL	Government Bill of Lading
GFGL	General Funds General Ledger
GFM	Government Furnished Material
GL	General Ledger
GLA	General Ledger Account
GLAC	General Ledger Account Code
GLIC	General Ledger Identification Code
GLSA	General Ledger Subsidiary Account
GM	General Merit Employee
GOCESS	Government-Operated Civil Engineer Supply Store
GOPARS	Government-Operated Vehicle Parts Store
GPF	General Purpose Form
GPLD	Government Property Lost or Damaged
GPRA	Government Performance and Results Act
GS	General Schedule Employee
GSA	General Services Administration
GSE	Ground Support Equipment
GSSF	General Support Stock Fund
GSU	Geographically Separated Units
GTR	Government Transportation Request
GV	System Designator for the Standard Base Supply System
HAF	Headquarters Air Force
HDIP	Hazardous Duty Incentive Pa
HHG	Household Goods
HK	Air Force Standard Civilian Automated Payroll System
HOST	Honeywell Operations System Transportation
HQ	Headquarters
IAE	International Air Evacuations
IAPS	Integrated Accounts Payable System (TQ)
IAS	Immediate Access Storage
IATS	Integrated Automated Travel System
IAW	In Accordance With

IBP	International Balance of Payments
ICI	Interactive Communication Interface
ICL	Interface Control Ledger
IDL	International Date Line
IDMS	Integrated Database Management System
IFB	Interfund Bill
IG	Inspector General
IMPAC	International Merchants Purchase Authorization Card
INQ	Inquiry
IO	Investigating Officer
IPC	Integrated Paying and Collecting System (TT) or Information Processing Center
IPR	Interim Progress Review or Interim Progress Report
IPT	Integrated Product Team
IQ	Intelligence Query (Report Viewer Software)
IRR	Incremental Revenue Recognition
IRS	Internal Revenue Service
ISDN	Internal Services Digital Network
ISSA	Inter-Service Support Agreement
ITR	International Tariff Rate
ITRO	Interservice Training Review Organization
JA/ATT	Joint Airborne/Air Transportability Training
JAG	Judge Advocate General
JCL	Job Control Language
JCS	Joint Chiefs of Staff
JDC	JUMPS Data Collection
JFTR	Joint Federal Travel Regulation
JLSC	Joint Logistics Systems Command
JOCAS	Job Order Cost Accounting System
JOCAS II	Job Order Cost Accounting System Version II
JON	Job Order Number
JOR	Job Order Register
JPAM	Joint Program Assessment Memorandum
JSA	JOCAS II Systems Administration
JSS	Joint Service Software
JTR	Joint Travel Regulation
JUMPS	Joint Uniform Military Pay System
JV	Journal Voucher
LAN	Local Area Network
LDA	Limited Depositary Account
LES	Leave and Earnings Statement
LOF	Loss of Funds
LP	Local Purchase
LWOP	Leave Without Pay

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MACR	Materiel Acquisition Control Record
MAFR	Merged Accountability and Fund Reporting
MAG	More Advantageous to the Government
MAIRS	Military Airlift Integrated Reporting System
MAJCOM	Major Command
MALT	Monetary Allowance in Lieu of Transportation
MAP	Military Assistance Program
MART	Master Appropriation Reference Table
MEDEX	Medical Express
MEDLOG	Medical Logistics
MER	Master Employee Record
MFH	Military Family Housing
MFP	Major Force Program
MGIB	Montgomery GI Bill
MIA	Missing in Action
MICROBAS	Microcomputer Budget Automated System
MILPERS	Military Personnel System
MILSCAP	Military Standard Contract Administration Procedures
MILSTAMP	Military Standard Transportation and Movement Procedures
MILSTRIP	Military Standard Requisitioning and Issue Procedures
MIPR	Military Interdepartmental Purchase Request
MIS	Management Information System
MISIL	Management Information System for International Logistics
MMAS	Medical Materiel Accounting System
MMPA	Master Military Pay Account
MOA	Memorandum of Agreement
MOCAS	Mechanization of Contract Administration Services
MOOPS	Microcomputer Off-line/On-line Processing System
MORD	Miscellaneous Obligation/Reimbursement Document
MOU	Memorandum of Understanding
MPC	Major Program Code
MPF	Military Personnel Flight
MPO	Military Pay Order
MRPM&R	Major Real Property Maintenance and Repair
MTA	Military Transportation Authorization
MTSR	Military Training Structure Review
MTT	Mobile Training Team
MWRs	Morale, Welfare, Recreation, and Services
NA	Not Applicable
NAF	Non-Appropriated Fund(s)
NAFI	Non-Appropriated Fund Instrumentality
NAT	Network Assistance Team
NDPR	NASA Departmental Purchase Request
NET	No Earlier Than

NFC	National Finance Center
NLT	No Later Than
NOE	Notice of Exception
NPA	Net Pay Advice
NPD	No Pay Due
NSA	National Security Agency
NTE	Not to Exceed
NULO	Negative Unliquidated Obligations
O&M	Operations and Maintenance
OA	Obligation Authority
OAC	Operating Agency Code
OB	Operating Budget
OBAD	Operating Budget Authority Document
OBAN	Operating Budget Account Number
OBL/AL	Operating Budget Ledger/Allotment Ledger
OBY	Operating Budget Year
OC-ALC	Oklahoma City-Air Logistics Center
OCCR	Organization Cost Center Record
OCR	Office of Collateral Responsibility
ODL	Open Document Listing
OEG	Opportunity for Economic Growth
OEP	Office of Emergency Planning
OF	Optional Form
OJCS	Office of The Joint Chiefs of Staff
OJT	On the Job Training
OLVIMS	On-Line Vehicle Interactive Management System
OMB	Office of Management and Budget
OMR	Optical Mark Reader
OO-ALC	Ogden-Air Logistics Center
OPLOC	Operating Location
OPM	Office of Personnel Management
OPR	Office of Primary Responsibility or Officer Performance Report
ORP	Operational Review Program
OSD	Office of The Secretary of Defense
OSI	Office of Special Investigations
OTD	Official Table of Distances
P&C	Paying and Collecting Area
P&S	Product and Service
PA	Per Annum
PACAF	Pacific Air Force
PAFSC	Primary Air Force Specialty Code
PAPS	Passenger Automated Check-in System/Airlift Service Industrial Fund Process System
PAPS	Pre and Post Sale

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PAR	Performance Appraisal Review
PAS	Personnel Accounting Symbol
PAT	Process Action Team
PBD	Program Budget Decision
PC	Processing Center or Personal Computer
PCA	Permanent Change of Assignment
PCN	Product Control Number
PCS	Permanent Change of Station
PDM	Program Decision Memorandum
PDP	Program Decision Package
PDS	Personnel Data Systems
PDT&E	Personnel Development, Training, and Education Group
PDTATAC	PerDiem, Travel and Transportation Allowance Committee
PE	Program Element
PEC	Program Element Code
PFMR	Project Fund Management Record
PFY	Prior Fiscal Year
PIF	Pay Information File
PIIN	Procurement Instrument Identification Number
PLN	Personal Location Number
PMCS	Professional Military Comptroller School
PMI	Performance Management Indicator
PMO	Project Management Office
PMRT	Program Management Responsibility Transfer
PMS	Production Management Specialists
PO	Purchase Order or Project Order
POBY	Prior Operating Budget Year
POC	Privately Owned Conveyance or Point-of-Contact
POD	Port of Debarkation
POE	Port of Embarkation
POL	Petroleum, Oils, and Lubricants
POM	Program Objective Memorandum
PON	Procurement Office Number
POV	Privately Owned Vehicle
PPA	Prompt Payment Act
PR	Purchase Request
PRA	Pay Record Accessibility
PSC	Postal Service Center
PSERVER	Print Server
PSF	Pay Service File
PSR	Program Summary Record
PSRA	Program Summary Record Address
PTDY	Permissive Temporary Duty
PVR	Product Verification Review

PY	Program Year
QA	Quality Assurance
QAM	Quality Assurance Manager
QAP	Quality Assurance Program
QE	Quality Examination
QLG	Quick Look Group
QLP	Query Language Processor
R&D	Research and Development
RA	Resource Advisor
RAFO	Regional Accounting and Finance Office
RAM	Random Access Memory
RAPS	Retiree Annuitant Pay System
RBA	Reimbursable Budget Authority
RC&B	Returned Check & Bond System
RC/CC	Responsibility Center/Cost Center
RCC	Resource Control Center
RCM	Responsibility Center Manager
RCS	Reports Control System
RDT&E	Research, Development, Test and Evaluation
RECON	Reconciliation
REJ	Reject
RGC	Repair Group Category
RID	Routing Identifier
RIK	Replacement-in-Kind
RIOS	Report Identification Codes
RITA	Relocation Income Tax Allowance
RJET	Remote Job Entry Terminal System
RMS	Resource Management System
RNB	Received-Not-Billed
ROD	Report of Discrepancy
ROI	Report of Investigation
ROM	Read-Only-Memory
RON	Reimbursable Order Number
ROS	Report of Survey
ROTE	Rotation
RPC	Regional Processing Center
RQN	Requisition
RSC	Reimbursement Source Code
RSD	Reparable Support Division
RTDPC	Revenue Traffic Data Processing Center
SA-ALC	San Antonio-Air Logistics Center
SAAC	Security Assistance Accounting Center
SAAM	Special Assignment Airlift Mission
SAF	Secretary of The Air Force

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SAH	Apecial Accounts Handling
SAM	Scheduling Automated Manager
SAMIS	Security Assistance Management Information System
SATO	Scheduled Airline Ticket Office
SAV	Staff Assistance Visit
SBLC	Standard Base-Level Computer
SBP	Survivor Benefit Program
SBR	Summary Billing Record
SBSS	Standard Base Supply System (GV)
SC	Sales Code
SCR	Systems Change Request
SDA	Source Data Automation
SDR	Systems Design Review
SES	Senior Executive Service Employee
SF	Standard Form
SGLI	Servicemen's Group Life Insurance
SIK	Subsistence-in-kind
SITW	State Income Tax Withholding
SJA	Staff Judge Advocate
SMA	Subject Matter Area
SMAS	Standard Materiel Accounting System (BJ)
SMBA	Supply Management Business Area (old stock fund)
SMHG	Standard Mileage Highway Guide
SOA	Separate Operating Agency
SPM	Single Point Manager
SPO	Special Project Officer
SPRACS	Second Generation Passenger Automated Check-in System
SQL	Structured Query Language
SRAN	Stock Record Account Number
SRB	Selective Reenlistment Bonus
SRR	Systems Requirement Review
SSA	Social Security Administration
SSAN	Social Security Account Number
SSB	Special Separation Benefit
SSC	Standard Systems Center
STHL	Selective Transaction History List
STS	Specialty Training Standard
STTC	Sheppard Technical Training Center
SWF	Separation Work File
T&A	Time and Attendance
T/B	Trial Balances
TAA	Total Actual Authority
TAC	Transportation Account Code
TACC	Tanker Airlift Control Center

TADSN	Transfer Accounting and Disbursing Station Number
TAFMSD	Total Active Federal Military Service Date
TASO	Terminal Area Security Officer
TCMD	Transportation Control and Movement Document
TCN	Transportation Control Number
TD	Treasury Department
TDY	Temporary Duty
TFM	Treasury Financial Manual
TGA	Treasury General Account
TIK	Transportation-in-Kind
TIM	Technical Interchange Meetings
TLA	Temporary Lodging Allowance
TLE	Temporary Lodging Expense
TMO	Transportation Management Office
TOA	Total Obligation Authority
TPA	Travel by Private Auto
TPR	Trained Personnel Requirement
TQ	Integrated Accounts Payable System
TR	Transportation Request
TRACS	Treasury Receivable Accounting and Collection System
TRAIS	Transportation Reporting and Inquiry System
TRIC	Transaction Identification Code
TRT	Transmittal Register Transcript
TSC	Training Status Code
TSP	Thrift Savings Plan
TT	Integrated Paying and Collecting System
U&TW	Utilization and Training Workshop
U.S.C.	United States Code (public law)
UCMJ	Uniform Code of Military Justice
UFO	Unfilled Orders
ULO	Unliquidated Obligations
UOC	Unobligated Commitment or Unit of Currency
UOO	Undelivered Orders Outstanding
UPS	Uninterruptible Power Supply
URC	Unit Repair Cost
USAFA	United States Air Force Academy
USAFE	United States Air Forces Europe
USC	Unit Sales Cost
USSAH	United States Soldier's and Airmen's Home
VADR	Voucher Auditors Detail Report (State Dept.)
VEAP	Veteran's Educational Assistance Program
VHA	Variable Housing Allowance
VIMS	Vehicle Interactive Management System
VPR	Variable Price Reduction

VSI	Voluntary Separation Incentive
WAN	Wide Area Network
WG	Wage Grade Employee
WHS	Washington Headquarters Services
WIMS	Workorder Information Management System
WIP	Work-in-Process
WO	Work Order
WR-ALC	Warner Robbins-Air Logistics Center
YW	Youth Worker Employee

**PART ONE
GENERAL INFORMATION**

CHAPTER 1
OPERATING LOCATION FUNCTIONAL STATEMENT

A. PURPOSE. This Desk-Top Instruction Manual is issued to standardize and define the DFAS-DE Operating Location (OPLOC) and Air Force Financial Service Office (FSO) procedural responsibilities and detailed task instructions.

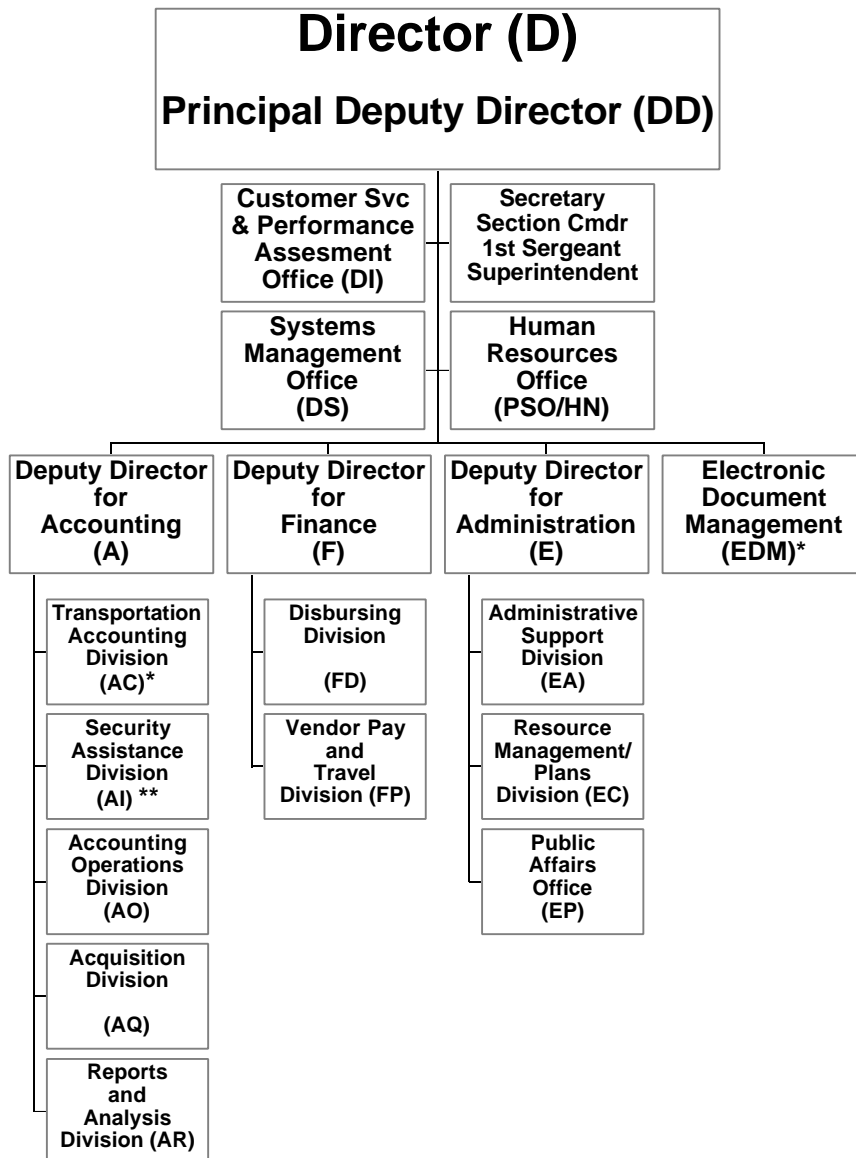
B. POLICY. On December 13, 1991, the Deputy Secretary of Defense signed the Defense Management Report Decision (DMRD 910) directing the consolidation of finance and accounting operations within the Department of Defense (DoD).

***C. APPLICABILITY AND SCOPE.** This instruction manual is to be used in conjunction with existing DoD and Air Force regulations and is intended to provide detailed guidance in performing day-to-day operations in a consolidated finance and accounting environment. It identifies specific responsibilities that need to be accomplished by DFAS-DE OPLOCs, Air Force FSOs, and Air National Guard (ANG) units in order to efficiently accomplish specific tasks. Instructions included in this manual apply to all DFAS-DE OPLOCs, Air Force FSOs, and ANG units upon consolidation of the DFAS-DE Defense Accounting Offices, but do not take precedence over existing DoD and Air Force Regulations. These instructions are to be implemented only upon consolidation or by proper authority (DFAS-DE/A and SAF/FMPC). Installations should not implement these instructions until directed to do so.

***D. RESPONSIBILITIES.** The Directorate of Customer Service and Performance Assessment, Customer Service and Performance Measurement Division, DFAS-DE/PC, is the focal point for issues regarding maintenance and electronic distribution of this manual. Offices responsible for the content of each chapter are listed in the preceding Directory on page ii. DFAS-DE OPLOCs, Air Force FSOs, and ANG units will use this manual in the performance of their day-to-day finance and accounting operations. Users will submit proposed changes regarding this manual to DFAS-DE/PC through their established chain of command. DFAS-DE/PC and SAF/FMPC will coordinate on and approve any change to this manual.

***E. DFAS-DE OPLOC ORGANIZATION.** The standard DFAS-DE OPLOC organization chart as well as a chart of the DFAS Centers and their OPLOCs and a list of the Air Force Organizations supported by DFAS OPLOCs follow:

DFAS-DE OPLOC ORGANIZATION STRUCTURE

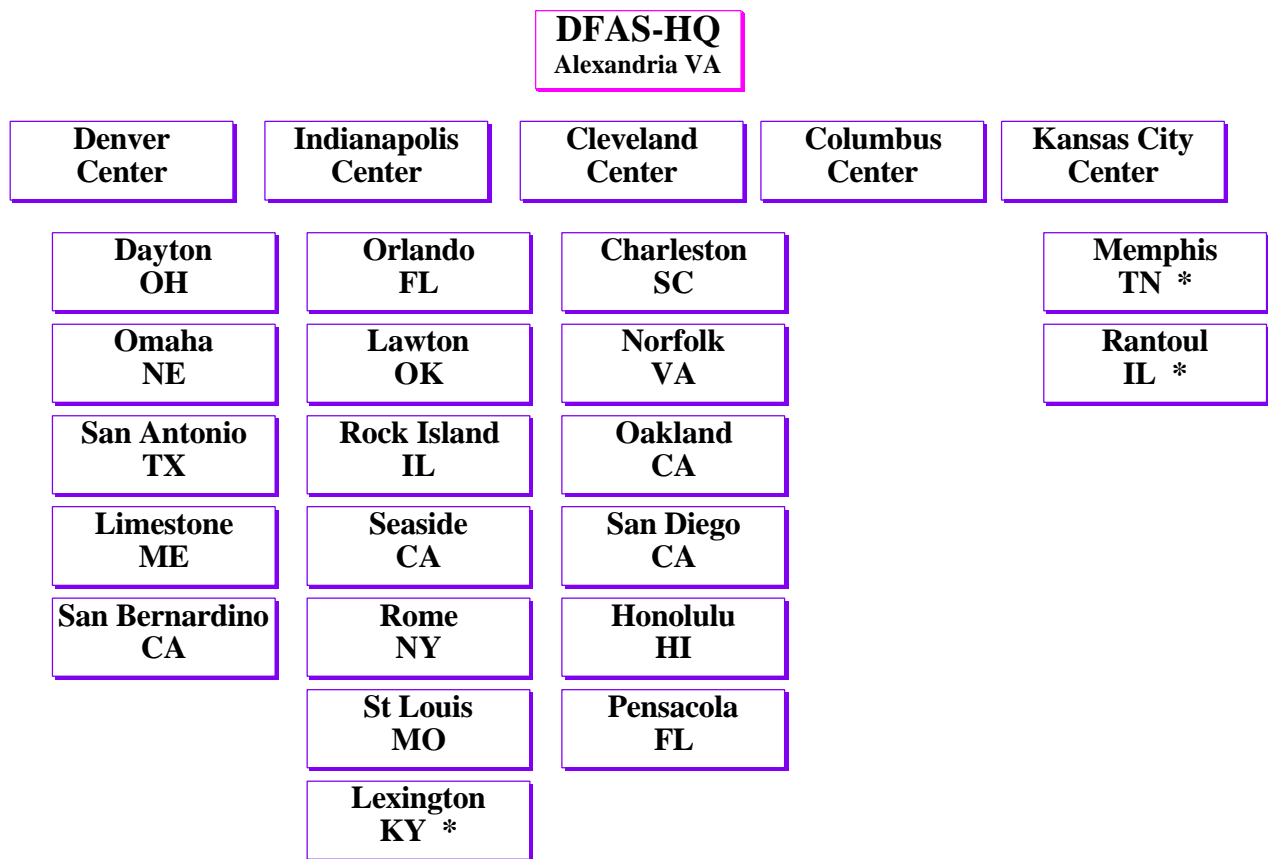


* As Appropriate (OM)

** As Appropriate (DY)

★ Figure 1-1. DFAS-DE Operating Location Standard Organization Chart

DFAS Centers and Their OPLOCs



* Projected to Open in the Future (There has been no activation date scheduled as yet).

★Figure 1-2. DFAS Centers and Their Operating Locations (OPLOCs)

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<u>DAYTON OPLOC</u> (DMC - Robins)	<u>LIMESTONE OPLOC</u> (DMC - Gunter)	<u>OMAHA OPLOC</u> (DMC - Tinker)	<u>DENVER (DFAS-DE/O)</u> (DMC - Gunter/Kelly)	<u>SAN ANTONIO OPL.</u> (DMC - Kelly)	<u>SAN BERNARDINO OF</u> (DMC - Hill)
Charleston AFB	Arnold AFB	A.F. Academy	Bolling AFB	Brooks AFB	Beale AFB
Dover AFB	Barksdale AFB	Altus AFB	Cannon AFB	Dyess AFB	Edwards AFB
Hanscom AFB	Columbus AFB	Bayonne	Davis-Monthan AFB	Ft Detrick	F.E. Warren AFB
McGuire AFB	Eglin AFB	Ellsworth AFB	DIS	Ft Sam Houston	Fairchild AFB
Newark AFB	Keesler AFB	Grand Forks AFB	Holloman AFB	Goodfellow AFB	Los Angeles AFB
Pope AFB	Langley AFB	Little Rock AFB	Kirtland AFB	Kelly AFB	Malmstrom AFB
Robins AFB	Maxwell AFB	McConnell AFB	Luke AFB	Lackland AFB	McChord AFB
Rome Lab	Moody AFB	Minot AFB	USUHS	Laughlin AFB	McClellan AFB
Seymour Johnson AFB	Shaw AFB	NIMA	ANG - ANGRC	MEDCOM	Mt. Home AFB
Wr-Pat AFB	ANG - Charlotte NC	Offutt AFB	ANG - Andrews MD	Randolph AFB	Nellis AFB
ANG - Alpena MI	ANG - Dannelly Fld AL	Peterson AFB	ANG - Baltimore MD	Reese AFB	Travis AFB
ANG - Atlantic City NJ	ANG - Dobbins GA	Scott AFB	ANG - Kirtland NM	Sheppard AFB	Vandenberg AFB
ANG - Barnes MA	ANG - Gulfport MS	Tinker AFB	ANG - Martinsburg WV	ANG - Dallas TX	ANG - Boise ID
ANG - Battle Creek MI	ANG - Jackson MS	Vance AFB	ANG - Phoenix AZ	ANG - Ellington TX	ANG - Buckley CO
ANG - Bradley CT	ANG - Jacksonville FL	Whiteman AFB	ANG - Tucson AZ	ANG - Ft Smith AR	ANG - Camp Murray W
ANG - Burlington VT	ANG - Meridian MS	ANG - Bangor ME		ANG - Kelly TX	ANG - Channel Isl CA
ANG - Charleston WV	ANG - Nashville TN	ANG - Des Moines IA		ANG - Okla City OK	ANG - Cheyenne WY
ANG - Harrisburg PA	ANG - New Orleans LA	ANG - Duluth MN		ANG - Tulsa OK	ANG - Fairchild WA
ANG - Knoxville TN	ANG - Richmond VA	ANG - Fargo ND		AFRC - Carswell TX	ANG - Fresno CA
ANG - Louisville KY	ANG - Syracuse NY	ANG - Forbes KS			ANG - Great Falls MT
ANG - McEntire SC	ANG - Terra Haute IN	ANG - Ft Wayne IN			ANG - Kingsley Fld OR
ANG - McGuire NJ	AFRC - New Orleans	ANG - Lincoln NE			ANG - March CA
ANG - Otis MA		ANG - Little Rock AR			ANG - Moffett Fld CA
ANG - Quonset RI		ANG - Madison WI			ANG - Portland ME
ANG - Rickenbacher OH		ANG - Mansfield OH			ANG - Reno NV
ANG - Savannah GA		ANG - McConnell KS	Omaha (Cont)		AFRC - March CA
ANG - Schenectidy NY		ANG - Memphis TN	ANG - Sioux Falls SD		AFRC - Minn/St Paul MI
ANG - Springfield OH		ANG - Milwaukee WI	ANG - Springfield IL		AFRC - Portland OR
ANG - Stewart NY		ANG - Minn/St Paul MN	ANG - St Joseph MO		
ANG - Suffolk County NY		ANG - Niagara Falls NY	ANG - St Louis MO		
ANG - Toledo OH		ANG - O'Hare IL	ANG - Volk Field WI		
ANG - Willow Grove PA		ANG - Pease NH	AFRC-Grissom IN		
ANG - Wilmington DE		ANG - Peoria IL	AFRC - Milwaukee WI		
AFRC - Dobbins GA		ANG - Pittsburg PA			
AFRC - Niagara NY		ANG - Sioux City IA			
AFRC - Pittsburgh PA					
AFRC - Selfridge MI					
AFRC - Westover MA					
AFRC - Willow Grove PA;					
Youngstown OH					

★Figure 1-3. Air Force Organizations Supported by DFAS OPLOCs

CHAPTER 2
FINANCIAL SERVICES ORGANIZATION FUNCTIONAL STATEMENT

A. FINANCIAL SERVICES:

1. Provides direct customer service to wing and tenant personnel.
2. Acts as liaison between wing organizations and tenant activities and the Defense Accounting and Finance Service (DFAS).

B. FINANCIAL SERVICES ORGANIZATION (FSO).

1. Accounting Liaison:

- a. Controls and certifies propriety/availability of appropriated funds for anticipated wing and tenant requirements.
- b. Updates accounts receivable records for cash received at the base for collections (checks and collection vouchers are sent to the Operating Location (OPLOC)).
- c. Updates/adjusts organization fund targets in the base supply and base accounting systems.
- d. Assists DFAS in processing accounting (interfund) transactions between other federal agencies and wing and tenant organizations.
- e. Updates base supply's material acquisition control record with fund targets provided by higher headquarters and interfaces between wing and tenant organizations and DFAS in the reconciliation of accounting records and the production of financial management reports and information retrievals.
- f. Enters related information into the Central Procurement Accounting System (CPAS), Defense Business Management System (DBMS), and related systems.
- g. Assists DFAS in following up on dormant funds and reconciliations.
- h. Performs follow-up for receiving report requests, as requested, by OPLOC Customer Service.
- i. Prepares and certifies a limited number of emergency type payments to individuals; supports classified operations and Imprest Fund replenishment paid locally.
- ★j. Performs periodic follow-up on expiring unobligated commitment balances for obligating documents.

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★k. Creates internal records such as Program Summary, and Document Summary Records.

l. Serves as the FSO focal point for financial systems, local area network, and software requirements.

m. Provides monthly schedule for computer program runs to the OPLOC.

n. Prepares and provides base variable changes to Systems Administration.

o. Processes MAFR transactions for vouchers processed at the FSO, coordinates and assists the OPLOC in daily balancing.

p. Prepares and provides financial coding structures for base and tenant activities to the OPLOC.

q. Monitors and controls use of override codes.

r. Provides a monthly disk file to the local medical center for medical expenses.

s. Assists financial analysis and OPLOC personnel with fiscal year close-out and the fiscal year conversion.

2. Customer Service:

a. Military Pay:

★(1) Provides face-to-face customer service for wing and tenant personnel such as making casual and emergency payments, processing collections, verifying entitlements, providing allotment services, in- and out-processing of assigned personnel, resolving pay inquiries and account problems, inputting Merged Accountability and Fund Reporting (MAFR) transactions, processing leave transactions, and inputting related Defense Joint Military Pay System (DJMS) transactions.

★(2) Provides customer service to retirees and annuitants.

★(3) Interviews and assists personnel on dependency determinations.

b. Civilian Pay Liaison:

(1) Provides face-to-face customer service to wing and supported tenant unit civilian employees.

(2) Collects and consolidates wing time and attendance reports and forwards to the appropriate payroll office for processing.

(3) Assists civilian employees in preparing and processing claims and indebtedness transactions.

(4) Interfaces between the servicing civilian personnel office, the base budget office, and the payroll office in the production of civilian pay cost reports, and the reconciliation and update of pay and leave records for wing civilian employees....Will not certify funds for payroll (will be done at central pay office).

★(5) Processes AF Forms 428, Request for Overtime.

c. Travel Pay:

★(1) Provides face-to-face customer service for wing and tenant personnel and dependents such as computing emergency cash travel advances, assisting wing resource managers in estimating costs for temporary duty (TDY) trips, answering travelers' questions and inquiries, processing collections, assisting in claims submission, and inputting related transactions into the applicable travel computation system (IATS, ACTS, and TASTRAVEL).

(2) Records commitments from AF Form 616, Fund Cite Authorization.

(3) Performs travel voucher computations.

(4) Administers the Government Charge Card Program.

★(5) Acts as travel computation system administrator.

★(6) Provides travel computation system files to OPLOC for MAFR input.

(7) Creates and updates the travel master record.

★(8) Follows-up on outstanding advances, obligations, and debts.

★(9) Uses products, such as the daily audit list, provided by the OPLOC to perform follow-up and review/validate daily input.

★(10) Records all travel obligations.

3. Cashier Operations:

a. Provides emergency cash and check disbursement and collection services for wing military and civilian personnel.

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- b. Makes appropriate input to the Integrated Paying and Collecting (IPC) system.
- c. Safeguards cash and negotiable instruments, and maintains cash accountability control records. Also maintains physical security.
- d. Services base organization change fund, disbursing agent, paying agent, and imprest fund accounts.
- e. Supports peacetime mobility/deployment and contingency operations.
- f. Transfers check data to the OPLOC for any payments other than cash.
- g. Performs bank transactions.
- h. Prepares cash authority.
- i. Opens and closes secured area.
- j. Maintains voucher controls.
- k. Processes daily agent operations and previews periodically.
- l. Performs daily cash and accountability reconciliations.
- ★m. Records daily losses and overage of funds and prepares quarterly reports.

4. Cost Accounting:

- a. Performs Cost Accounting:
 - (1) Ensures Job Order Cost Accounting System (JOCAS) II Tables are properly maintained.
 - (2) Approves indirect and overhead rates and provides rate development support as required.
 - (3) Approves Product and Service rates and provides rate development support as required.
 - (4) Approves cost transactions.
 - (5) Monitors labor processing and approval.

(6) Monitors product and service entry approvals.

(7) Schedules JOCAS II Control Software Units (CSU) including standard system file interfaces.

(8) Schedules end of month processing routines.

(9) Responsible for journal voucher processing.

(10) Responsible for SF1080 bill processing.

(11) Focal point for resolution of system and data problems.

(12) Coordinates system discrepancies and enhancements with users and DFAS-DE/ANMC.

(13) Responsible for JOCAS II error correction.

(14) Responsible for report generation and customer support.

b. Cost Accounting Liaison:

(1) Coordinates end of fiscal year procedures with OPLOC, DFAS-DE/ANMC, and major commands, as applicable.

(2) Coordinates JOCAS II training requirements.

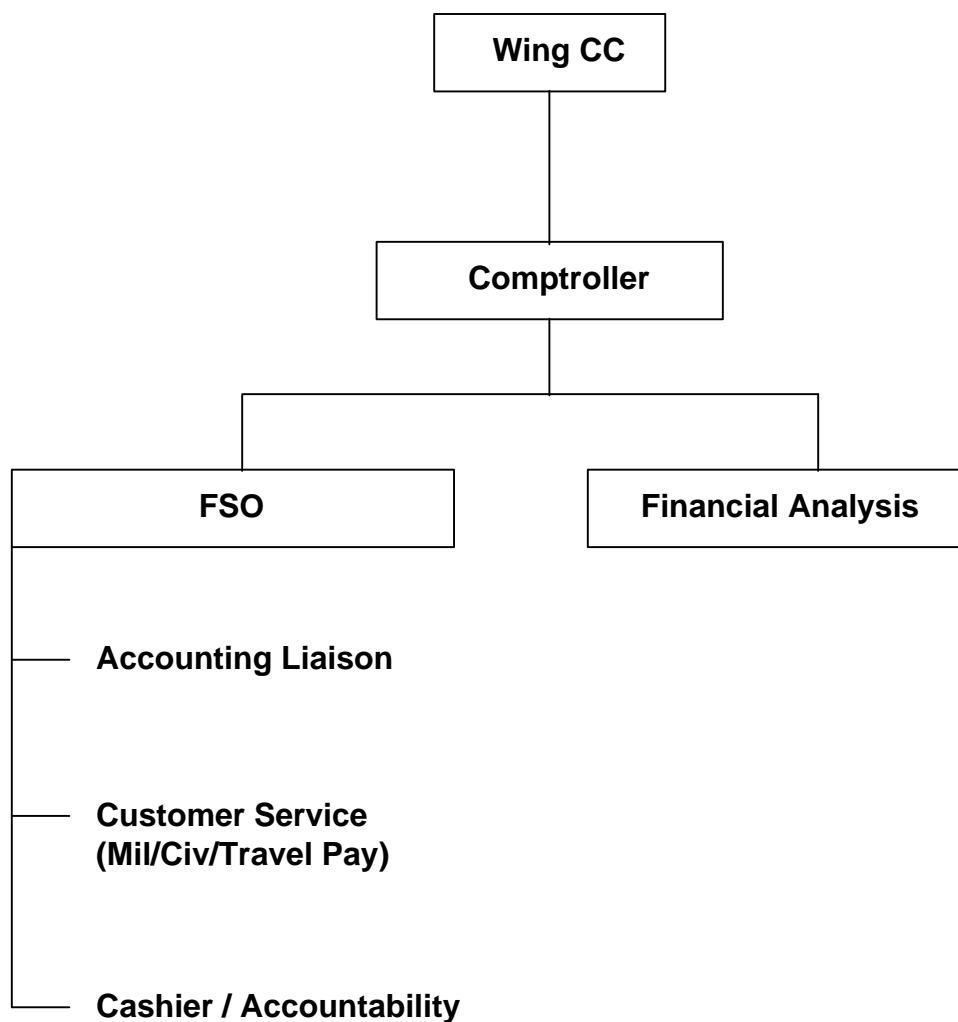
(3) Coordinates Security Administration with the JOCAS System Administrator. This includes managing and monitoring users role assignments.

(4) Coordinates System Administration with the JOCAS System Administrator. This includes JOCAS II system releases in addition to normal data base management.

(5) Focal Point for Federal Manager's Financial Integrity Act (FMFIA) certification.

(6) Liaison between OPLOC and system users for accounts receivable and collection management.

FINANCIAL SERVICES OFFICE (FSO)



NOTE: MAJCOMs are authorized to modify according to needs.

★ Figure 2-1. Financial Services Office (FSO) Organization

**PART TWO
DETAILED TASK INSTRUCTIONS**

***CHAPTER 4
SYSTEMS MANAGEMENT OFFICE**

***System Mission Statement:**

Responsible for the functional operation of all computer hardware, software, LAN, and telecommunication (voice, data, video, and imaging) systems within the OPLOC. Provide an information management focal point for ADP technology and telecommunications.

- Serve as Office of Primary Responsibility for all current and new software, computer equipment, the assignment of computer equipment, and communications issues. Provide management with future systems enhancements and upgrades. Act as focal point for all merger actions and coordinate schedule of events with the DMC and other interested parties. Ensure all pre-merger actions have been completed. Review consolidation checklist and accomplish taskings by the required due date.
- Responsible for managing systems, coordinating data table and code changes, maintaining master coding tables and controlling system access.
- Serves as the systems technical coordinator.
- Analyzes system effectiveness and resolves/reconciles/reports problems as required.
- Assists and coordinates training of employees on equipment and software.
- Ensure computer equipment and software is purchased to meet mission requirements.
- Staff all questions raised by management and provide information as appropriate.

Chapter 4 Systems Management Office is divided into 3 Sections. Section A is General/Print requirements, Section B is Operational Systems, and Section C covers communications.

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A - GENERAL/PRINT REQUIREMENTS

1. ★TASK - OPLOC Liaison for all System Functions

Introduction: Serves as the systems liaison between OPLOC, FSO, ANG, DMC, and EMO.

a. OPLOC:

(1) Appoint personnel to act as system focal points for the OPLOC for each DMC/EMO as appropriate. Provide name, office/home phone number, system, and other information as required to the DMC/EMO by letter.

(2) All systems problems will be directed to the DMC/EMO by the systems management office.

(3) Follow established procedures for reporting system problems, i.e. DIREP, ARS Remedy, SITREP, etc.

(4) Disseminate information on system changes/problems to all appropriate customers, i.e. Newsletters, SANs, HUMs, PANs, Releases, etc.

(5) All OPLOC personnel will route problems through appropriate TASO or help desk for problem resolution.

b. FSO:

(1) Appoint on-line system focal point to the base communications group/squadron and to the OPLOC.

(2) Contact OPLOC for systems problems.

c. ANG:

Same as FSO.

2. ★TASK - Technical Training Liaison

Introduction: Jointly responsible with Human Resources and Admin for assisting and coordinating training of all employees on equipment and software.

a. OPLOC:

- (1) Utilize all available resources to conduct training:
 - (a). OJT/CDCs
 - (b). PC/Functional Expertise
 - (c). Formal/Contractor Training
 - (d). Computer Based Training (CBT), i.e. Software tutorials, self paced, etc.
- (2) Assists and coordinates training for all employees.
- (3) Provides initial system training to all new employees, i.e. LAN Access, cc:mail, DMC Access, etc.
- (4) Review Comptroller System Newsletter from HQ SSG for training requirements. Take appropriate action as necessary.

b. FSO:

- (1) This requirement could be handled by the Comptroller Training NCO (or Squadron Training NCO, or applicable training NCO), but must include computer system training.
- (2) Schedule new employees for microcomputer, mainframe and software training.
- (3) Contact base communications group/squadron for on-base computer training classes either offered through the Base Education Center or the base communications group/squadron.

c. ANG:

Same as FSO.

3. ★TASK - On-Line Print Management.

Introduction: designates personnel to handle the distributive print process. Ensure all output products are directed to the proper print areas. Also ensure adequate print supplies are available to operate on a day-to-day basis.

a. OPLOC:

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(1) Designate individuals to handle distributive print. This requirement will require an alternative work schedule to handle early morning print, weekend printing and publishing.

NOTE: PaperView, ViewFinder, List Enhance, WinBas, OLRV, Louis II, FTP Server, Advance Retrieval Software and other print replacement systems are strongly encouraged.

(2) Establish print requirements in PSERVER and Distributive print as required. Deputates must provide print requirements to the Systems Management Office.

(3) Retain end of month print listings for archive purposes (AFMAN 37-139 or DFAS replacement). Save the print files for the end of month reports to magnetic media (3 1/2" disks or magnetic tape) for archive purposes. See Atch 4-1 for specific controls and instructions. Remember the Distributive Print Work Station back-up is only for 7 days.

(4) Monitor print being downloaded to the distributive printer during the day for programs being run on-line, such as the IPC/BQ recon. Conduct print utility SAVES on these files as required prior to printing the products. VERY IMPORTANT - MAKE SURE TO SAVE PRINT FILES FIRST. Once the output file is printed, it is deleted from the print queue. If the file has not been saved, there is no way to recover output files without running the computer program again. Print products as required.

(5) For CPAS product distribution use CA-DISPATCH, DJDE records. For FIABS use CA-DISPATCH.

(6) Establishes print requirements for Depot Maintenance Systems.

(7) Establish computer paper, ribbons and laser toner stock requirements. Report requirements through OPS Order.

(8) Establish requirements for special forms to include a back stock to meet emergency situations.

(9) Distribute the appropriate products.

b. FSO:

(1) Same as OPLOC.

(2) If you desire to use print viewing utilities contact base communications group/squadron, as it is sold with a site license to the base, not to the OPLOC.

(3) Notify the OPLOC System Office of product requirements.

c. ANG:

Same as FSO.

4. ★TASK - Support Development of Information Technology Budget and Budget Estimates.

Introduction: OPLOC focal point for computer systems purchases and/or replacements.

a. OPLOC:

(1) Consolidate deputates' requests for ADPE for submission of budget. Include computer paper, ribbons floppy disks, binders, CD-ROM storage disks and other data storage media in the budget.

(2) Prepare ADPE budget requirements incorporating mission changes.

(3) Include ADPE purchases to meet life cycle replacement program. Include purchases of software upgrades/site licenses.

(4) Assist other deputates with their microcomputer/software requirements.

(5) Submit budget by suspense date in required format.

b. FSO:

(1) Follow local base procedures for budget submission through the Comptroller Resource Advisor.

(2) The Unit Resource Advisor provides format for budget submission.

c. ANG:

Same as FSO.

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5. ★TASK - Ensure Implementation of Information Resource Management Policies from Defense Finance and Accounting Service Headquarters and Defense Finance and Accounting Service Denver Center.

a. OPLOC:

Follow published guidance provided by DFAS-HQ, DFAS-DE and FSADE.

b. FSO:

No action required.

c. ANG:

No action required.

6. ★TASK - Coordinate Facility/Technology Requirements.

Introduction: Ensure the plan for facility and technology enhancements are coordinated throughout the proper approving authorities.

a. OPLOC:

(1) Review building layout and placement of new equipment. Advise and coordinate on building modification requirements, i.e., dedicated power, surge protection, UPS, dedicated communications lines, accessibility, raised floor, security requirements, etc.

(2) Work with other deputates to determine their technology requirements and the best way to meet their needs.

(3) Review future systems enhancements and determine equipment/software requirement. Prepare purchase requests as required to meet management's future needs. Coordinate incoming shipments with the administration Deputate primary property custodian.

(4) Coordinate with the FSO on their requirements to meet their needs.

b. FSO:

(1) Same as OPLOC.

(2) Contact OPLOC, BNCC, local communications group/squadron and civil engineering activity.

c. ANG:

Same as FSO.

7. ★TASK - Provide Risk Analysis and Security Assessment.

a. OPLOC:

- (1) Follow appropriate DFAS-DE/FSADE risk analysis procedures.
- (2) Perform risk analysis annually or on an as directed schedule.
- (3) Obtain risk analysis regulations from appropriate sources.

b. FSO:

- (1) Follow local base procedures.
- (2) Contact base communication group/squadron for guidance.

c. ANG:

Same as FSO.

8. ★TASK - Contingency Operations

Introduction: Contingency Plans to handle adverse conditions.

a. OPLOC:

- (1) Coordinate and develop system recovery plans to ensure continued operations.
- (2) Incorporate Systems Management Office plans in OPLOC CONTINUITY OF OPERATIONS PLAN and LIVING DISASTER READINESS PLAN SYSTEM.
- (3) Systems Management Office Chief is a member of the Crisis Control Center (CCC).
- (4) Must inform customers of contingency developments.

b. FSO:

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(1) Provides assistance to OPLOC CONTINUITY OF OPERATIONS PLAN as negotiated.

(2) Follow local established procedures and inform OPLOC Systems Management Office.

c. ANG:

Same as FSO.

9. ★TASK - Help Desk

Introduction: Provides a single focal point to receive and record customer initiated request for assistance.

a. OPLOC:

(1) Implements and maintains Action Request System (ARS)/Remedy System.

(2) Receives, evaluates, assigns priority, and distributes work order requests and follows up to ensure completion.

(3) Research through ARS knowledge base for problem resolution.

b. FSO:

Submits request for assistance through TASO to OPLOC.

c. ANG:

Same as FSO.

B. OPERATIONS

1. ★TASK - Opening and Closing Procedures

Introduction: Validate database of all applicable systems to ensure correct position.

a. OPLOC:

(1) Systems Management Office validates opening and closing inquiries.

- (2) If there are no identified differences, process OP-STATUS.
 - (a) Validate to ensure PSURPB process has finned properly (i.e., IK0, PS0, IJ0)
 - (b) Start ICI (NTQP30)
 - (c) Password protect database when appropriate
- (3) If there are differences, do not process OP-STATUS:
 - (a) Validate differences, coordinate with accounting Deputate to rectify.
 - (b) After ensuring database integrity, process OP-STATUS.
- (4) EOD closing session:
 - (a) Down ICI (NTQP30)
 - (b) Run BQ History
 - (c) Down ADS
 - (d) Run closing inquiries
 - (e) Start EOD schedules
- (5) Systems Management Office will receive and provide the CPAS Exception Balancing Report (BR1) to the appropriate office.
 - (a) If out of balance condition exists, applicable office notifies DMC, HQ AFMC, and CPAS users and takes appropriate action.
 - (b) If no out of balance condition exists, no action is required.
- (6) OPLOC will establish a procedure to notify the bases when the system is available.

b. FSO:

- (1) Do not access the system until notified by the OPLOC.

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(2) Contact Systems Management Office for any ICI problems. NOTE: DO NOT RUN ICI COUNT - OPTION C FROM INTERFACE PROCESSING SUB MENU.

(3) Contact OPLOC for weekend on-line time.

c. ANG:

Same as FSO.

2. ★TASK - Computer and Products Schedule

Introduction: Systems Management Office is responsible for all scheduling and execution of computer programs, excluding TIP executed Batch jobs and retrievals.

a. OPLOC:

(1) Establish master program schedule in conjunction with deputates and FSOs on a monthly basis. Schedule will be consolidated and prepared monthly by Systems Management Office. Exceptions to the schedule should be made no later than 24 hours in advance and the DMC system monitor notified. This requirement should not be construed as mandatory and cause late reports or mission failure. See AFM 177-370, attachment A-4 and other user manuals for the definition of the program Ids.

(2) Prepare the Master Run Schedule in SAM (Scheduling Automated Manager) or comparable system. In CPAS update CA-DISPATCH and DJDE records for product distribution and coordinate with appropriate DMC.

(3) Systems Management Office prepares and/or validates control records for OPLOC and FSOs to request products and reports. Coordinate with deputates and FSO on product options. Store control records based on local procedures.

(4) Forwards product requests to the FSO monthly for depot Maintenance Systems. Coordinates special products via phone or fax.

(5) Schedules standard production runs for the Depot Maintenance Management Information System (DMMIS) and assists when necessary with DMMIS Job Stream submission.

b. FSO:

(1) Forward product requests to the OPLOC monthly.

(2) Coordinate any special products via phone, fax, or other established procedures.

(3) Ensure FMA receives a copy of the schedule. Highlight the supply and civilian pay interfaces.

For CPAS, FSO forwards request for generated output products access and to have CA-DISPATCH updated for routine receipt of products.

(4) Notify OPLOC Systems Management Office of any schedule changes required due to mission requirements. Notify Systems Management Office 24 hours before output product is needed.

(5) Schedule DMBA-AF related runs and products required for the Depot Maintenance Systems.

c. ANG:

Same as FSO.

3. ★TASK - Perform Table Maintenance

Introduction: Responsible for maintaining accounting system tables.

a. OPLOC:

(1) Ensure the MART is updated through program, NBQA50.

(a) Inquire Hash/Sequence totals using NBQH92 inquiry. (See AFM 177-370, section 36, for inquiry format and section 20 for 'GET PROC' frame procedures.)

(b) If Hash/Sequence totals do not change, the MART update did not process. See AFM 177-370, section 36, paragraph 36g, for retransmission instructions. Research BLAMES system listings to ensure MART files were received.

(2) Maintain BQ User/Validation table.

(a) Update based on approved DISA Form 41.

(b) Store backup copy off-line.

(3) Maintain BQ base variable file (NBQ610).

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- (a) Control base variable files to ensure integrity.
- (b) Prepare changes to the Base Variable File (NBQ61X) as requested by accounting. Prevent unauthorized access to the file. Add new OAC/OBANs, site codes, SRANs and print distribution codes in the applicable Base Variable File records. The Business Funds Branch coordinates any new SRANs with the Systems Management Office.
- (c) Store backup copy off-line
- (4) Maintain ADRSS tables in conjunction with the DMCs.
 - (a) Add for new reports outgoing/incoming.
 - (b) Add for routing of interfaces from FSOs.
 - (c) If an error exists, clear the transmission reject file (AFM 177-370, section 36).
- (5) Update CPAS Validation Table I, II and Data Manager tables (refer to AFMCM 177-417).
- (6) Maintain Interface Parameter File (ZBQI0DUNDD40).

b. FSO:

- (1) For CPAS, FSO will update validation table I for BPAC and notify the OPLOC CPAS Data Manager for other updates required.
- (2) Prepare changes to the Military Personnel Expense Table 33. Contact base military personnel flight/personnel systems management for date the file is ready for review, associated DESIRE listings and the appropriate file name. Update the Table 33 with the information required. See AFM 177-370, section 47, for format of “**8” records. Contact personnel systems management when file is updated.
- (3) Contact Business Funds Branch to add or delete OAC/OBANs and SRANs for changing the base variable file at the OPLOC (NBQ61X).

c. ANG:

Same as item 3 under FSO.

4. ★TASK: System Security

Introduction: Focal point for all mainframe applications excluding hardware/software system security.

a. OPLOC:

- (1) OPLOC Director or Principal Deputy Director appoints AISSO for systems in writing.
- (2) Appoint in writing and train TASOs in the following areas: system security, resource protection, virus protection, etc.
- (3) Maintain appropriate security regulations.
- (4) Receive supervisor approved DISA Form 41 from OPLOC users after security manager has signed off for requesting User ID/Passwords. DISA Form 41 must include:
 - (a) All required system access (ie. AA, BQ, TQ, etc.)
 - (b) System access level
 - (c) Suggested Tech ID if applicable
 - (d) Indicate terminal access required
- (5) Systems Management Office briefs new employees on computer system security prior to issuing User ID/Password.
- (6) Establish computer security training procedures for employees on use of mainframe applications.
- (7) AISSO will implement DMC security policy.
- (8) AISSO ensures that no associate has access to more systems or at a higher level than is required to accomplish his/her duties. Accounting personnel will not have access to the disbursing systems such as IPC. Personnel with access to finance, disbursing, and accounting systems could cause fraudulent payments. Internal control would be seriously compromised.
- (9) Systems personnel review daily the security listings provided by the various systems to ensure that unauthorized access is not attempted. All security violations are immediately reported to the Division Chief or the assistant.

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(10) All suspected password compromises are reported to the Deputate and the password changed for the individual.

(11) Procedures for periodic password changes are established for the mainframe applications. Passwords for separating, transferring, or retiring personnel will be changed. Deputates are required to notify the Systems Management Office when personnel move to a different branch/division. Systems Management Office personnel must review their USERID for changes in level of access, privileges, and system access.

(12) The Deputy Director for Finance is responsible for assigning personnel security in the TZ systems.

(13) Forwards requests for User IDs/Passwords for Depot Maintenance Systems and JOCAS to the FSO.

(14) Establish recurring resource protection briefing (annually) for all employees on computer security, software security, viruses, etc.

b. FSO:

(1) Establish TASO with the local base BNCC and OPLOC Systems Management Office.

(2) Submits all approved DISA Form 41 through local TASO for mainframe system access.

(3) Report any security violations to the local BNCC/base communications group or squadron and the OPLOC Systems Management Office.

(4) Computer users that are locked out for a User ID/Password violation submit request for reset to Systems Management Office through FSO TASO or local established procedures.

(5) For FSO controlled Depot Maintenance Systems and JOCAS, the request is either approved or denied and appropriate follow-up action is taken. For Non-Depot Maintenance Systems User Ids and Password actions, requests are forwarded to appropriate offices.

c. ANG:

Same as FSO.

5. ★TASK - Interface Control

Introduction: Responsible for monitoring all incoming and outgoing interfaces with coordination from Accounting and Finance Deputates.

a. OPLOC:

- (1) Run interfaces as requested.
- (2) After customer notification of missing interface file, follow-up with provider to obtain missing file. Contact the FSO only if the provider cannot be of assistance.
- (3) OPLOC follows up with DMC on out bound interface from CPAS to BQ, acquisition due in systems, etc.
- (4) Verify and validate interface files for DMMIS/FARs (Depot Maintenance Systems) and schedule pre-processor runs pre-posting batch processing.
- (5) Schedule Financial Inventory Accounting and Billing System (FIABS) interfaces as required. Reference AFCM 177-24 for input and output interfaces.
- (6) Acts as the ADRSS monitor for the OPLOC.

b. FSO:

- (1) When notified by the OPLOC of missing interface, contact the appropriate base interface provider and determine status of the missing interface and projected submission of the interface to the OPLOC.
- (2) Check for interface occurrence and determines status for and missing interfaces for the Depot Maintenance Systems.

c. ANG:

Same as FSO.

6. ★TASK - File Transfer

Introduction: Provides sufficient file transfer capability for mainframe transfers.

a. OPLOC:

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(1) Provide assistance and training to other functional users to transfer data files to or from another base, OPLOC or DFAS-DE using DataExpress, WINGAMPS, SAM, FTP, IPF, etc.

(2) If a file needs to be transferred on a recurring basis, establish procedures in ADRSS (Search and Move) to handle this requirement. Contact the DMC ADRSS monitor for assistance.

(3) Documents file transfer requirements and Memorandums of Agreement between sending and receiving systems.

(4) Provides assistance to functional users in the use of WINMOOPS/WINGAMPS which are used for creation and processing transactions into the BQ system.

b. FSO:

(1) Contact OPLOC Systems Management Office for assistance.

(2) Responsible for coordinating and providing file transfer information for local activities (i.e., CE, MILPERS, Supply, etc.).

(3) Responsible for providing appropriate access to local system.

c. ANG:

Same as FSO.

7. ★TASK - Performance Analysis

Introduction: Performs analysis on Operational Systems

a. OPLOC:

(1) Track and report mainframe downtime cause and resolutions (i.e. SITREP, DIREP, etc.).

(2) Track and report computer response time for TIP, Demand and Batch in accordance with local procedures.

(3) Monitor mainframe performance against service level agreement (SLA) with DISA. Prepare and report performance findings to appropriate activity.

(4) Coordinate cause, resolution and projected up time with the FSO and ANG FSO.

(5) Systems Management Office controls job execution to ensure optimal system performance.

(6) Console mode deteriorates the tip on-line response time. CONS privileges should therefore be limited to Systems Management Office and other required users. Personnel outside the OPLOC will not be given CONS privileges.

b. FSO:

Report slow response time/downtime to OPLOC Systems Management Office through local TASO.

c. ANG:

Same as FSO.

8. ★TASK - “Ad Hoc” Computer Queries

Introduction: Develop and assist in the creation and maintenance of data extraction programs and methods.

a. OPLOC:

(1) Receive development request from division/Deputate level personnel.

(2) CPAS users will develop their own data queries.

(3) Systems Management Office controls user capabilities, access level, and execution for applicable query applications.

b. FSO:

(1) Users will develop their own data queries and request assistance for retrieval development as needed.

(2) Must request the availability of applicable query capability (i.e. weekend, non-duty hours, etc.).

c. FSO:

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Same as FSO.

9. ★TASK - Delete Parameter Records.

Introduction: This is used to delete flagged optional product programs that have not finished (FINNED) properly.

a. OPLOC:

(1) Verify (using CONS) that the parameter to be deleted has error FINNED and is not currently running. Use an RC (Run Check) command NTQ*** (program name). Determine the cause of the error and inform functional OPR of corrective action taken.

(2) If program finned properly, choose Delete Parameter Record process from Optional Products Sub Menu, Option 1.

b. FSO:

If message 'Program NTQ***' is running, see AFM 171-390; contact OPLOC Systems Management Office for corrective action.

c. ANG:

Same as FSO.

C. ★COMMUNICATIONS

1. TASK - Local Area Network, Electronic Mail, Focal Point.

Introduction: Administrator for LAN, E-Mail, and WAN.

a. OPLOC:

Appoint a LAN manager for the OPLOC who will:

(1) Establish procedures to issue User IDs/Passwords to branch/division personnel.

(2) Receive supervisor approved DISA Form 41 from OPLOC users after security manager has signed off.

(3) Provide training to employees on the use of the LAN and LAN security.

(4) Ensure that LAN passwords are changed on a regular basis.

(5) Ensure that backups of the LAN system are accomplished on a recurring basis, and will contact FSADE for LAN guidance.

(6) Coordinate LAN equipment requirements. Obtain new/additional equipment to meet mission requirements, to include cables, boards, software, servers, and tape/disk backup devices.

(7) Load/maintain approved software on the file servers and monitor software usage to preclude software licensing violations.

(8) Consolidates firewall protocols and submits to applicable EMO.

(9) Monitors ELAN performance.

b. FSO:

If FSO has LAN connectivity, follow established local procedures.

c. ANG:

Same as FSO

2. ★TASK - Telecommunications Focal Point

Introduction: Serves as office of primary responsibility for all current and new telecommunications issues (voice and data). All billings related to telecommunications issues will be controlled and certified by the Directorate of Administration.

a. OPLOC:

(1) Maintains voice network where applicable.

(2) Video Teleconferencing (VTC).

(3) Electronic Data Management (EDM) - imaging where applicable.

(4) Electronic Data Interchange (EDI) where applicable.

b. FSO:

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Follow established local procedures.

c. ANG:

Same as FSO.

3. ★TASK - System Security

Introduction: Focal point for all hardware/software system security excluding main frame applications.

a. OPLOC:

(1) Appoint Alternate Information System Security Officer (AISSO) for systems in writing.

(2) Appoint in writing and ensure Terminal Area Security Officers (TASOs) are trained annually on system security, resource protection, virus protection, etc.

(3) Accountable equipment is centrally controlled by the Administration Deputate's Primary Property Custodian, via DFAS-DE/CWLS. Recommend that an alternate property custodian for the Systems Management Office be established to work with the primary property custodian in developing an ADPE sub-account to better serve the ADPE inventory requirements.

(4) Establish microcomputer software inventory. Control software by any method you deem appropriate. Document methodology used to maintain software inventory and forward a copy to DFAS-DE/M.

(5) In conjunction with the administration Deputate primary property custodian, establish an ADPE sign-out procedure for equipment being repaired off-site or lap top computers being taken on TDYs.

(6) Establish computer security training procedures for employees on use of microcomputers, LAN, terminals, and appropriate software.

(7) Establish recurring resource protection briefing (annually) for all employees on computer security, software security, viruses, etc.

(8) AISSO will establish PC security policy, i.e., BIOS passwords, screen savers, etc.

(9) AISSO establishes user profiles.

(10) Establish system security for FTP host.

b. FSO:

(1) Establish Terminal Area Security Officer (TASO) with the local base BNCC and OPLOC Systems Management Office.

(2) Coordinate the following items with the base communications group/squadron/base network control center. Follow Air Force directives:

(a) Software inventory.

(b) ADPE inventory.

(c) Hand receipts of equipment being repaired/taken TDY.

(d) Terminal security training.

(e) Resource protection.

(3) Coordinate with Systems Management Office for access to OPLOC managed system, i.e., On Line Report Review (OLRV)

c. ANG:

Same as FSO.

4. ★TASK - Small Computer Requirements Analysis.

Introduction: Responsible for ensuring all personnel have adequate small computer hardware and software.

a. OPLOC:

(1) Deputates identify their needs to systems division.

(2) Chief, Systems Management Office reviews needs and identifies small computer equipment/software to fill the need.

(3) Requisition all small computer hardware/software to fill requirements.

(4) Before setting up equipment and installing software, ensure it has been bar coded with applicable property identification.

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(5) Assists and coordinates training of employees on equipment and software.

(6) Coordinate with ADMIN on the implementation and maintenance of the life cycle replacement program.

b. FSO:

(1) Use local base procedures to requisition new small computer equipment and software. Subsequent to purchasing any equipment connecting to a DFAS owned system, coordinate with your MAJCOM and DFAS-DE/M.

(2) Upon receipt, set up equipment and install software.

(3) Provide training on new equipment/software.

c. ANG:

Same as FSO.

5. ★TASK. File Transfer

Introduction: Provide sufficient file transfer capability for other than main frame transfers.

a. OPLOC:

(1) Chief, Systems Management Office determines FTP host establishment with coordination from deputates.

(2) Provide firewall protocols through local LAN manager to applicable Enterprise Management Office (EMO).

b. FSO:

(1) Responsible for providing FTP client information to Systems Management Office.

(2) Follow local procedures.

c. ANG:

Same as FSO.

6. ★TASK - Small Computer Technical Support.

Introduction: Systems Management Office serves as the OPLOC PC Maintenance Field Technicians.

a. OPLOC:

(1) Perform microcomputer diagnostics and preventive maintenance on all equipment not on a preventive maintenance contract.

(2) Assure that preventative maintenance contract is in place on equipment of high value. Work with Administration Deputate and DFAS-DE/M on what equipment should be on contract.

(3) Follow established procedures to have micro computers repaired.

(4) Use established policies for hand receipts on equipment leaving the building for repair.

(5) Systems Management Office Field Technician or Contractor are the only authorized personnel to connect/disconnect PCs and peripheral equipment.

b. FSO:

(1) If your base has a small computer maintenance contract, contact the local base communications group/squadron for required service.

(2) Use hand receipts on equipment leaving the office.

c. ANG:

Same as FSO.

7. ★TASK - Performance Analysis

Introduction: Perform analysis on communication connectivity.

a. OPLOC:

(1) Track NIPRNET and Local Network performance.

(2) Help Desk or Systems Management Office submits and tracks Action Request System (ARS)/remedy ticket.

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(3) Track telecommunications work order status and completion. Inform appropriate branch/division supervisors as to the expected completion date.

(4) Track computer/communications performance contracts to measure exceed/not met standards. Prepare documentation to contracting officer as required to report performance of contractors.

b. FSO:

No action required.

c. ANG:

No action required.

8. ★TASK - Provide Communications Systems Management.

Introduction:

- Plan and direct implementation of new revised communications systems.
- Provide technical guidance for communications systems maintenance.
- Develop/recommend local communication systems enhancements.

a. OPLOC:

(1) Receive notification from EMO for new/upgrade communication system changes/enhancements. Pass information to deputes on action required.

(2) Discuss any special actions that are required to be performed prior to communication system changes/enhancements.

(3) Ensure any special equipment/software to support the new programs is purchased and installed by the communication system changes/enhancements implementation date and placed on the appropriate property records.

(4) Answer all questions from OPLOC personnel on communications system support.

(5) Serve as the technical expert on communications software/program problems.

(6) Coordinate enterprise network availability with the appropriate EMO, including weekend/holiday schedule and ELAN downtime for preventive maintenance/communication system changes/enhancements.

(7) Coordinate telecommunications availability with appropriate provider.

b. FSO:

Follow established local procedures.

c. ANG:

Same as FSO.

★ ATTACHMENT 1

LABELING AND INDEXING ELECTRONIC RECORDS

1. Floppy disk paper jacket labels or optical disc labels should include the originating office symbol, title, beginning and ending dates, what software was used to create the records, and on what equipment it was produced.
2. Computer magnetic tape container labels or optical disc container labels should include the volume/serial number, the name of the program office sponsoring the data, and data set name(s). Identification of any access restrictions should be included on any external label.
3. Document, file, and directory naming conventions (internal labels) should be simple, understandable, and standardized so that users can find and use information stored on disks or tapes.
4. Retention/disposition of electronic records is governed by AFI 37-138, and/or the General Records Schedule until the DFAS Schedules of Disposition have been approved by the National Archives and Records Administration. Therefore, electronic records, with their physical location, must be identified on an approved file plan in order to keep abreast of their location and retention/disposition.

MEDIA CARE

1. Back up the files and documents, preferably after every update. Retain the back up in an approved off-site storage area separate from the location of the records that have been copied.
2. Prohibit the use of floppy diskettes or optical discs for exclusive long-term storage (20 to 25 years) of permanent records; the acceptable format for transferring permanent electronic records to the National Archives and Records Administration is magnetic tape or cartridge. Temporary storage of permanent records on floppy diskettes or optical discs is acceptable, as is the use of them for reference purposes.

3. Keep disks and tape drives clean and give them periodic preventive maintenance.
4. Keep disks and tapes away from strong electrical or magnetic fields.
5. Do not touch the recording surfaces of floppy diskettes or optical discs, do not fold or bend them, and do not write on the paper jacket.
6. Do not touch the recording surfaces of floppy diskettes or optical discs, do not fold or bend them, and do not write on the paper jacket.
7. Keep food and drink away from storage media as well as equipment.
8. Store floppy diskettes, tapes, or optical discs in a vertical position in a storage container.
9. Store floppy diskettes or optical discs under normal office conditions, taking care to avoid extreme fluctuations of temperature or humidity.
10. Ensure that information is not lost due to changing technology or deterioration by converting storage media to provide compatibility with the current hardware and software. Before conversion to a different medium, agencies must determine that the authorized disposition of the electronic records can be implemented after conversion.

CHAPTER 5
ACCOUNTING:
OPERATIONS DIVISION

A. BUSINESS FUNDS BRANCH.

1. TASK - Indicative Data Loads/Target Loads

Process Project Fund Management Record (PFMR) Function Codes, Targets, and indicative data changes to update accounting information in Standard Base Supply System (SBSS), Medical Materiel Accounting System (SMAS MEDLOG), FIABS, SCID (DO35K) and System Designator for the General Accounting and Finance System (base level) (BQ).

a. OPLOC:

(1) To update accounting information in SBSS:

(a) Receive request for new PFMR or change to indicative data in current PFMRs.

(b) Assign a control number from site control log.

(c) Enter data using the 1PF screen (340) in the SBSS on-line system. (Reference DFAS-DE 7077.10-M.)

(d) Use the ORG screen as described in DFAS-DE 7077.10-M to make RC/CC or ESP code changes.

(e) For current year accounting classification changes in SBSS, process 1B1 and 1B2 transactions to retain prior year accounting data (DFAS-DE 7077.10-M).

(2) To update accounting information in SMAS MEDLOG:

(a) Receive request for new PFMR or changes to indicative data in current PFMRs.

(b) Assign a control number from the medical control log.

(c) Forward a copy of request to Medical Logistics (MEDLOG).

(d) Using Microcomputer On-line/Off-line Processing System (MOOPS), prepare an AMA transaction as described in AFM 177-375, attachment A-1, to upload in the next Medical Daily run.

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(e) Forward RC/CC or ESP code change request to MEDLOG for processing.

(3) FIABS:

(a) Receive request (funding document) for new Function Codes or changes to indicative data elements in current Function Codes. Function codes will be assigned in accordance with AFMCM 177-24.

(b) Assign a control number from the site control log.

(c) Using the PBIA (Base Master Organizational File) pane I in the FIABS on-line system, enter all appropriate data. All function codes that reference fund code 30 will be assigned an E record (expense record) generation flag of "Y" to ensure proper reporting of obligations and expenses to BQ (reference AFMCM 177-24).

NOTE: Any changes to SBSS/SMAS MEDLOG/FIABS must be coordinated with FSO so BQ can be updated.

(4) SC&D (D035K):

(a) Receive request (funding document) for new Function Codes or changes to indicative data elements in current Function Codes. Function codes will be assigned in accordance with AFMCM 177-24.

(b) Assign a control number from the site control log. When establishing new function codes, the control number should be the same one used to update FIABS.

(c) Accessing the IUTB panel (D035K) in the FIABS on-line system, enter all appropriate data (reference AFMCM 177-24).

NOTE: Under no circumstances will any organization other than the OPLOC establish or modify function codes in either FIABS or D035K. Failure to follow this policy may result in possible fraud or potential over obligations. Separation of duties must be adhered to since DoD policy basically states that those that have the power to spend the funds may not load the funds.

b. FSO:

(1) Receive request for new PFMR Function Code, Materiel Acquisition Control Record (MACR) load, PFSR (Procurement Funds Summary Record) load, or target load from customer:

(a) New PFMR and Function Code or changes to existing PFMRs and Function Codes, and PFSR load:

1 Validate requests and compare to RC/CC coding package for accuracy of indicative data.

2 Forward to the OPLOC.

(b) Target/MACR loads:

1 Assign a control number.

2 Load targets using ORG screen.

3 Load Investment MACR using MAC screen (349).

4 Load Stock Fund MACR (332) using MAC screen 484.

5 File applicable documents.

(c) Target/MACR loads - D035K:

1 Assign a control number.

2 Load Stock Fund MACR by accessing FMIA panel (D035K) using the FIABS on-line system.

3 File applicable documents.

c. ANG/Rome Lab:

(1) Receive request for new PFMR, load, or target load from customer.

(2) New PFMR or changes to existing PFMRs:

(a) Validate requests and compare to RC/CC coding package for accuracy of indicative data.

(b) Forward to the OPLOC.

(3) Target:

(a) Assign a control number.

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(b) Load targets using ORG screen.

(c) File applicable documents.

2. TASK - Audit SBSS Daily Products

Perform required audits and make applicable corrections and distribute products in accordance with DFAS-DE 7077.10-M.

a. OPLOC:

- (1) D04 (ORG Code 001-099 only).
- (2) D07, End-of-Day IMR and GLA Update (Section 7).
- (3) D08, Materiel Acquisition Status Report (Section 8).
- (4) D11, Daily PFMR/OCCR Reconciliation (Section 10).
- (5) D12, A&F End-of-Day Punch-out (Section 6 and 10).
- (6) D32, Stock Fund FIA code listing (Section 16).
- (7) D29, LP & MILSTRIP Payment & Summary List (Section 15).

b. FSO:

(1) Verify fund authorization amounts shown on Part 2 of the D08 are in agreement with GSD funding authorization documents received (DFAS-DE 7077.10-M).

(2) Determine if actual obligations and commitments shown in part 2 of the D08 agree with DBOF General Ledger. Share this responsibility with the Funds Manager.

c. ANG/Rome Lab:

Same as FSO.

3. TASK - Audit SBSS Monthly/Quarterly Products.

Perform required audits and make applicable corrections and distribute products in accordance with DFAS-DE 7077.10-M.

a. OPLOC:

- (1) MO1, Stock Fund on Order, Intransit, Payable list (Section 17).
- (2) MO3, Organization Cost Center Reports (Section 18).
- (3) MO5, PFMR billing products (Section 19). (Accelerated billings per DFAS-DE 7000.8-R).
- (4) MO7, Major Appropriation-Funded Investment MACR Status Report and Reconciliation List (Section 20).
- (5) M12, A&F End-of-Month Punch Out (Section 22).
- (6) M17, Monthly Equipment-In-Use General Ledger update (Section 23). (Requirement Deferred per DFAS-DE/ANBL guidance pending SBSS system change.)
- (7) M18, Stock Fund Inventory Management Report (Section 24).
- (8) M28, Aviation Fuels Billings Give to BFMO.
- (9) M33, Materiel Output Processor (Section 28).
- (10) M35, Project Fund Management Report. (Section 29)
- (11) M36, Organization Cost Center Record Reconciliation and Due-Out Reports. E and R transactions (Section 30).
- (12) M37, LP and MILSTRIP Follow Up List (Section 31).
- (13) Project Fund Management Record/Organization Cost Center Record (PFMR/OCCR) Directory (Section 34).
- (14) Q03, A&F Equipment In-Use and Reimbursement Investment. Receives annotated Q03 from base supply (Section 32).
- (15) Q06, Investment Inventory Reconciliation (Section 33).

b. FSO:

Monthly, reconcile funding authority and commitment documents to the MO7.

c. ANG/Rome Lab:

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Same as FSO to include: monthly reconcile issues and obligations to the MO3.

4. TASK - Audit Medical Products

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-375.

a. OPLOC:

- (1) C1A, PFMR/CCR Status and Reconciliation (Section 16).
- (2) C1Z, Medical Materiel Accounting System output (Section 16).
- (3) C2A, Project Funds Management Record list (Section 13).
- (4) C3P, Claims Receivable/Payable Records (Section 14).
- (5) C3W, On Order - Intransit and Payable Listing (Section 14).
- (6) C6B, General Ledger Summary Listing (Section 12).
- (7) F1A, Cost Center List (Section 11).
- (8) F2A, Procurement Funds Summary Record List (Section 10).
- (9) F3A, Cost Center Due-Out Reconciliation Adjustment List (Section 9).
- (10) F3B, Cost Center Due-Out Reconciliation Exception List (Section 9).
- (11) F4A/F4B, Disk file print (Section 17).
- (12) N00, MEDLOG A&F Reconciliation Report (Section 19).
- (13) M1D, Transaction Error List (MEDLOG) (Section 6).
- (14) M1F, Daily Transaction List (Section 6).
- (15) M1S, Suspended Transactions (Section 6).
- (16) M2D, MEDLOG and SMAS MEDLOG Unmatched Data in Records (Section 7).
- (17) M2E, PFMR/Cost Center/Due-Out Change List (Section 7).

- (18) R7B, GLA Transaction Update (Section 18).
- (19) R7C, Processing Control Report (Section 18).
- (20) M2A, Daily Update MEDLOG (Section 7).
- (21) Y04, BMSO/BAFO Financial Reconciliation List (Section 15 worksheet).
- (22) C3B, Excess to DPSC (Section 14).
- (23) C3Y, Summarized General Ledger Entry (Section 14).
- (24) C4A, Medical Materiel Management Report (Section 15).
- (25) Compare BUM and B3L to R7B (Section 18).
- (26) BUM, MILSTRIP Payment List (Section 8).
- (27) B3L, LP Payment List (Section 8).
- (28) B3B, DLA Excess Status Deletions (Section 8).

b. FSO:

- (1) Print and distribute C1A to MEDLOG daily.
- (2) Print and distribute C4A when produced by the OPLOC.
- (3) Monthly, reconcile authority and commitment documents to the C3W (AFM 177-375, section 14).

c. ANG/Rome Lab:

Same as FSO, if applicable.

5. TASK - Materiel Expense Interface (SBSS/SMAS MEDLOG)

DBOF purchases, expenses and obligations are initially incurred/recorded in the supply systems (SBSS and SMAS MEDLOG). To record these expenses and obligations in GAFS, interface "expense" transactions produced by SBSS and SMAS MEDLOG. The GAFS NBQI00 program matches the expense transactions to FSR/PSR records through a batch process and then processes them as a pseudo input. FSRs and PSRs must be coded with PC code of "ZB" or "ZM" for expense transactions to match up.

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a. OPLOC:

ASSUMPTION: Systems Administration Division assigns individual SUB-PC code for each base interface.

(1) Coordinate scheduling of interface with Accounts Management and Recon Branch (M36/M03 SBSS and C1C SMAS MEDLOG optional run - mandatory at End of Month).

(2) View ABQI5L batch processing listing for rejects. Request addresses from Accounts Management and Recon Branch and input corrections to the reject file. Access the reject file with *GET IREJ, correct record key numbers for the rejected transactions and notify Accounts Management and Recon Branch to rerun I00 using option 800 and Pseudo (AFM 177-370, section 49).

(3) View NAPP40 Pseudo remote listing; identify and correct rejected transactions.

(4) If rejects require changes to PFMR/ORG records, obtain and process correct information from Accounts Management and Recon Branch.

(5) At EOM the M36/M03 and C1C will also produce 'R' transactions to be used for NBQE60 reconciliation.

(6) The SMAS MEDLOG C20 and the SBSS M05 (PFMR Billings) and M33 (Non-PFMR billings) will create 'S' and 'Z' transactions to interface in BQ. The 'S' transactions update Accounts Receivable on the trial balances. The OPLOC sends any rejects on the interface (ABQI5L/I00) to Reports Branch for correction. The 'Z' transactions update the General Funds General Ledger (GFGL). The M28 (AVFUELS) will also produce 'S' transactions to interface at EOM.

b. FSO:

No Responsibilities.

c. ANG/Rome Lab:

Same as FSO.

6. TASK - Supply/BQ Reconciliation

Balance obligations, expenses and targets in SBSS/SMAS MEDLOG with the BQ system. Use individual site code or identifying data for each base interface.

a. OPLOC:

(1) Coordinate scheduling of NBQE60 program after each interface with Accounts Management and Recon Branch.

(2) Research out-of balances (AFM 177-370, chapter 48). Make corrections of obligations at the DSR level. Obtain correct DSR from ODL. Numerous out of balance conditions could reflect duplicate or missing interfaces.

(3) Prepare the reconciliation lists in six sections:

(a) Section A -- Current Fiscal Year Matched Records. For matched records (when an "R" record matches a PSR). When everything matches (accounting data in the PSR plus targets, expenses, and UOO), only a total line for each MFP within an OBAN is printed. If the accounting data matches but expense or obligation dollar amounts do not match, then the "R" transaction amount, the PSR amount, and the difference prints. The difference amount always prints as a positive amount as the error could be either in the "R" transaction or the PSR.

(b) Section B -- Current Year Unmatched R Records. This section prints when "R" records are input that do not match a PSR in the BQ System. This means that you have an OCCR loaded in the SBSS (or a CCR in the SMAS MEDLOG) with some data loaded which does not match exactly with the data loaded in any PSR. You should also have received rejects on the interface of the "E" card images which were identified as "NPS". Review these records with Accounts Control to determine which data are incorrect, the PSR data or the OCCR and PFMR data, and correct the applicable data records. Also check Section C - Current Year Unmatched PSR, to see if you can match this detail. It may have some transposed numbers in the detail.

(c) Section C -- Current Year Unmatched PSR. This section prints when a PSR is loaded containing SMA Code Z and a Sub-SMA Code matching one of the SRAN Linkage Files (61C). Anything appearing on this list could have been input manually when someone was trying to correct something. Check the selective transaction history lists for each month to determine if there was manual input over a remote. Normally, updates to all of the detail PSRs should be by "E" transaction interface and batch processing. Also check these details against details in the Section B list and look for transposed numbers in the data.

(d) Section D -- Prior Fiscal Year Matched Records. All data and use are the same as for section A, except that this section applies to PFY records.

(e) Section E -- Prior Year Unmatched R Records. All data and use are the same as for section B, except that this section applies to PFY records.

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(f) Section F -- Prior Year Unmatched PSR. All data and use are the same as for section C, except that this section applies to PFY records.

(4) To balance prior year, use the same procedures outlined for current year with the exception of R record validation, which may require 1B1/1B2 inputs to supply. Reference DFAS-DE 7077.10-M.

NOTE: Input corrections into BQ or applicable supply system.

b. FSO:

Assist the OPLOC resolving out of balance conditions as required.

c. ANG/Rome Lab:

Refer to Chapter 5, section A, task 9 - Coordinate Interfaces Reject Processing and Balancing MAFRs 9.

7. TASK - AVFUELS Processing (M28)

All duties performed by the Base Fuel Management Office.

a. OPLOC:

No action.

b. FSO:

No action.

c. ANG/Rome Lab:

No action.

8. TASK - Reclaimed Fuel

Processing of credit for contaminated aviation fuel.

a. OPLOC:

(1) Receive letter from Base Fuel Management Office.

(2) Load PFMR if not already loaded.

(3) Prepare and process ORG and PRJ inputs as requested.

(4) File letter.

b. FSO:

No Action.

c. ANG/Rome Lab:

No action.

**9. TASK - Sale of Bulk Fuel to Army/Air Force Exchange Service (AAFES).
Overseas only**

a. OPLOC:

(1) Receive notification from BFMO when sales are made.

(2) Comply with DFAS-DE 7077.10-M.

(3) Process SMR inputs if appropriate.

(4) File documentation.

b. FSO:

No Action.

c. ANG/Rome Lab:

No action.

10. TASK - Review Open Document Listing (Business Operations Fund).

Monthly reconciliation of ODL with hardcopy documents and SBSS/SMAS MEDLOG.

a. OPLOC:

(1) Request ODL after processing EOM SFs 1080, establishing outgoing bills, and before processing next month's interface.

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(2) Review ODL for remaining unliquidated balances and correct out of balance conditions identified by Accounts Receivable.

(3) Make appropriate adjustments in the applicable system and audit management notices to insure accuracy.

(4) Reconcile all non-interfaced GSU funding documents to ODL (i.e. AF 616, AF 406, AF Form 1269 etc.).

(5) Reconcile investment funds hardcopy source documents to M07, C3W, and ODL (Fund codes 17, 29 - mission funds, and 54). Reference DFAS-DE 7000.4-R.

(6) Research and make corrections to GAFS and/or applicable supply system.

b. FSO:

(1) Monthly, reconcile funding authority and commitment documents to the M07.

(2) Make corrective action to the M07 or allotment ledger.

(3) Load annual and quarterly funding authority and commitments for investment equipment items (applies to both GAFS and Supply Systems).

c. ANG/Rome Lab:

Not applicable.

11. TASK - Fuels Sales Analysis Report M27 (Reference DFAS-DE 7077.10-M)
NOTE: THIS REPORT HAS BEEN DISCONTINUED. THIS TASK WILL BE UPDATED IN CHANGE 4.

a. OPLOC:

(1) View M27. Reconcile dollar totals in part one to DBOF supply management division trial balances (FC 61).

(a) Research source of difference.

(b) Forward copy or transmits via autodine to Kelly AFB NLT 4th workday.

(c) Print and forward copy to applicable BFMO.

(2) Receive copy of fuels sales analysis/M34 reconciliation from BFMO (host base and Operating Locations) and assist BFMO in researching differences.

b. FSO:

No action.

c. ANG/Rome Lab:

No action.

12. ★TASK - Trial Balance Defense Working Capital Funds (DWCF). (Reference DFAS-DE 7077.4-M and Handbook for Base Level Materiel Accounting, Prepared by DFAS-DE/ANBL.)

Standard Materiel Accounting System (SMAS) Trial Balance is the result of interfaces from the supply systems, posting with GLA updates from Journal Vouchers, and data extracted from the J3A and 13A tapes from the BQ system. DFAS-DE 7077.4-M is the manual which covers trial balance preparation.

a. OPLOC:

(1) Generate trial balances after all SBSS, SMAS MEDLOG, FIABS, and BQ interfaces are processed. Using Daily transaction history from BJ system, validate interface transactions.

(a) GV (SBSS) System:

1 Daily D07 - (Repairable Support Division, Fund Code 64 only). If any sequence numbers are missing, supply must recover the file for that particular day's business.

a Daily correct rejected transactions in the reject file per instructions in attachment 3 of DFAS-DE 7077.4-M.

b For TRIC codes not reflected in attachment 3, DFAS-DE 7077.4-M, contact funds management section (SBSS) for corrective action.

2 M05/M28/ M33:

a GLA transactions should appear on the Daily Transaction History (BJ System) immediately following accelerated billing processing. Go into the BJ System to the GLI screen; inquire GLA 400 (Sales) and GLA 555 (Returns) for net change

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and compare that total to the summary total on the M05. If differences occur, verify the details on the Transaction History to the details on the M05.

b End of Month: Do the same procedures as stated above except: Before you begin, you must go to the interface reject file and change the Julian date equivalent to fiscal year and month to the action date. Input action code A and transmit the screen (reference DFAS-DE 7077.4-M). Reprocess the rejected EOM Interface. Once this has been accomplished, do steps in #1 above.

c Accounts Receivable details are passed to the BQ System by "S" transactions interfaced after batch processing of the M05, M28, and M33 at mid month and end of month. Accounts Receivable values are updated when the J3A EOM tape and 13A tape containing details backdated to EOM are requested on the IPT screen.

3 M12 - Contains Inventory update created during EOM processing for SBSS. Verify that all details are interfaced to the BJ System. (Reference of DFAS-DE 7077.10-M.)

4 M18 - Contains Inventory Management Reconciliation details which are used to create the IMR report requested on the RPT screen. (Reference DFAS-DE 7077.10-M):

a After running IMR reconciliation, create JV to put into BJ System if necessary, based on the M18 accounting adjustments.

b Any adjustment over \$10,000 or 1/2 of 1% of the ending inventory balance must be researched and coordinated with the Stock Fund Manager and footnoted on the Trial Balance.

5 M11 - File created in SBSS contains due-out update and reconciliation details to GLAs 910, 911 and 920. This file is interfaced when the report select code (DRL) is entered on the RPT screen.

6 M02 (FC 64) - Contains inventory reconciliation between supply and the BJ system, and creates the adjustment to bring the two in balance. This is interfaced when the report select code (IRL) is entered on the RPT screen.

7 M27 (Fuels Sales Analysis) - This listing is used to reconcile differences in Fund Code 61, between aviation and ground fuels.

(b) BV (**SMAS MEDLOG**) System - Ensure that GLA transactions from the C1Z listing have interfaced into BJ and "S" transactions have interfaced into BQ.

(c) D035J (FIABS):

Perform the following task prior to submission of trial balances which are supported by FIABS.

1 Ensure that all prior month interim journal vouchers have been reversed (ex. journal vouchers used to clear GLAs 400/99 and 500/99, etc). Process these reversals as current reporting cycle adjustments through FIABS. Do not process these reversal journal vouchers into SMAS. FIABS will interface all current reporting cycle journal vouchers to SMAS as part of its monthly interface. Prior end of month (PEM) adjustments are never interfaced to SMAS. They only affect FIABS balances.

a Ensure cumulative balances are the same in FIABS and SMAS (exceptions 115 and 612 since collections are not interfaced from BQ into FIABS). Therefore, all Journal Vouchers should be processed in FIABS for the current reporting cycle. **REMEMBER:** The data in FIABS is being used for tracking of obligations, sales and credit returns for Unit Cost Resourcing (COD) - All transactions for RSD and SSD will be accumulated daily by fiscal year, fiscal month, inventory category code, accountable SRAN, general ledger account, sales code, materiel category code/source of supply and materiel program code. This data may be viewed daily thru the new ATMK panel (COD Unit Cost Resourcing Data) for information pertaining to the local ALC. Monthly, all ALC data will be combined at WPAFB after each ALC has run their post end of month closing (i.e., this will show the ALC's position).

b Validate that the FIABS "S" records have been interfaced into BQ; all outstanding rejects have been corrected; and that the J3A and 13A interfaces have been processed into SMAS. The result of these interfaces will establish "F" balances and updates to GLAs 1115XX, 40099. GLA 11501 should equal current month net sales unbilled (EOM A-D035J-401-DA-L01). Listed below are some exceptions you will have to review:

1 FMS sales (SC 73) will update 170.01XX. It will not update your 115.01 SC 73 until the following month that SAMIS interfaces with BQ/BJ.

2 Non-Air Force FMS sales (SC 80 & 81) without the actual shipment confirmation will update 170.01XX for General Support and Systems Support Divisions and 170.03 for Reparable Support Division. On confirmation of shipment, an ARO or BLO will process and create the following updates:

<u>DEBIT</u>	<u>CREDIT</u>
115.01 SC 80/81	170.01XX/170.03

3 Suspended bills will update GLAs in the accounting period bill details are processed into FIABS, not when bill is unsuspended. Therefore,

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need to reconcile account for suspended bills by using PT II of Accounts Receivables Control List that reports detail records that have "s" (suspended) status.

4 Unaged/uncollected bills from previous month.

5 Probable causes for out-of-balances:

- Wrong J3A/13A tape used for interface
- "S" transactions rejected -- 40099 should have a balance until corrected.
- ZJB10406 (Stock Fund Receivable Activity) FIABS Interface "S" transactions missing.
- Incorrect update to BQ.
 - Collections not posted to correct detail.
 - Incorrect amount posted.
- Journal Vouchers to zero GLAs 40099 or to bring GLAs 400/505 into balance.

NOTE: The J3A and 13A interfaces from BQ may also result in updates to GLAs 40099 and 612 for collections and GLAs 50099 and 613 for disbursements.

c Validate that the FIABS 'GLA' records have been interfaced into SMAS.

d Validate that the SMAS monthly net changes and cumulative balances agree to the FIABS end of month Stock Fund General Ledger Summary (Part 1 of A-D035J-401-DA-L01).

e ★Using the FIABS Reconciliation Summary List (A-D035J-101-MO-L35), prepare permanent journal vouchers into SMAS for required adjustments as listed on this product. This journal voucher will be input into SMAS for the current reporting cycle. No journal vouchers are required to FIABS since the reconciliation process automatically updates the end of month position for these GLAs and rolls this data forward into the current processing day. For those stock numbers that have a research required flag equal to "Y", perform and document required follow-up action taken in accordance with the FIABS DRAFT User's Manual, Chapter 8. It should be noted that the ability to research reconciliation required transactions are time limited both in FIABS and the Supply systems.

The DAO/OPLOC should request assistance from DFAS-DE/AAA with difficult, recurring, or other reconciliation items that may indicate possible system problems.

★Using the FIABS Ending Balance List (A-D035J-201-MO-L19), inquire through the FIABS on-line GLSA panel to reconcile the Ending Balances List to the FIABS balances. If any differences exist for any reason other than known journal vouchers, process permanent prior end of month (PEM) journal vouchers into FIABS through the GLSB panel. This will ensure that the FIABS balances agree with the Ending Balance List (subsidiary ledger to inventory accounts). Process current reporting cycle journal vouchers into SMAS for the same changes.

f ★Using the FIABS DATA/REPORTER Intransits From Procurement, prepare interim journal vouchers for both FIABS (PEM adjustments) and SMAS (current reporting cycle) based on the dollar amounts reported on the DATA/REPORTER. These journal vouchers will be used for MSD stock fund only. Prepare journal vouchers using the following entries:

<u>Debit GLA</u>	<u>Credit GLA</u>	<u>Price</u>
931/02	951	Cost Price
940/01	952	Standard Price
140	510	Standard Price
500/05	200/05	Cost Price

NOTE: Where a MC/SOS is required for the general ledger account, use your local MC/SOS.

g ★Using the Unfilled Customer Orders Listing (A-D035B-1L2-M1-GDF for MSD and 3L2-M1-GDF for GSD) prepare interim journal vouchers for both FIABS (PEM adjustments) and SMAS (current reporting cycle) based on the dollar amounts reported on this product. This data is to be used only for wholesale SRANs. Prepare journal vouchers using the following entries:

<u>Debit GLA</u>	<u>Credit GLA</u>
910/03	920

★NOTE: Where a MC/SOS is required for the general ledger account, use your local MC/SOS.

h ★Using the dollar value for GLA 115/01 (sales code 73) in SMAS that was interfaced from the J3A (EOM) and 13A (corrections) tapes from BQ or the 25th Calendar day SAMIS product "Data Base Transfer List" (U-W002-HGE), prepare permanent journal vouchers for both FIABS (PEM adjustments) and SMAS (current reporting cycle) to record the decrease to GLA 170/01 for Air Force FMS 'S' records. This data is to be used only for wholesale SRANs. Prepare journal vouchers using the following entries:

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	<u>Debit GLA</u>	<u>Credit GLA</u>	<u>Division</u>
FIABS	115/01	170/01/AA	GSD
FIABS	115/01	170/01	MSD
SMAS	400/99	170/01	GSD/MSD

★NOTE: Where a MC/SOS is required for the general ledger account, use your local MC/SOS.

i ★Commitment, Obligation and Expenditure data in the trial balance are from an automated interface from CPAS. FIABS trial balance commitments, obligations, and expenditures should be verified against the CPAS 2D4, 5, 6, and 8 products. Any differences should be researched and appropriate corrective action taken. If any outstanding transaction errors exist, process interim journal vouchers to both FIABS (PEM adjustments) and SMAS (current reporting cycle) to bring them into agreement with CPAS (reference FIABS User Manual Chapter 8, and FIABS).

j Reconcile GLA 612 and 613 to RCS: HAF ACF(M) 7113.

k ★Prepare Journal Voucher in SMAS for the Retail SRANs for Material Support Division (MSD) (FC64) to record Undelivered Orders Outstanding. A manual JV is required since there is no interface. The product being used in a Data Report (Reference FIABS User Manual Chapter 6 and FIABS CBT - FIABS Tasks - JV Prep). The entries are as follows:

<u>Debit</u>	<u>Credit</u>
961	941

NOTE: Remember to reverse out prior month's Journal Voucher.

l Research on GLA 50099. Probable causes for out-of-balance:

- 1 1 RNB/BNR deletions.
- 2 Payment rejects not cleared:
 - a If RNB on file
DR GLA 200xx CR 50099.
 - b If BNR on file
DR GLA 50099 and GLA 510
CR GLA 500xx and GLA 140.

c If no Detail on file
DR/CR GLA 500xx and CR/DR GLA 50099.

d Reverse GLA adjustment during next month and

(2) Stock fund trial balance report products are produced as a result of processing IPT Input/output Interface Control transactions and RPT Report Request transactions for each fund code/SRAN combination with report code EOM into the SMAS Creating IPT/RPT screens. Request Flash Report and pass output to Financial Statement and Reports Branch (reference DFAS-DE 7077.4-M).

(3) Correct errors and resolve discrepancies:

(a) Must zero balance 40099/50099 (reference DFAS-DE 7077.4-M).

(b) Debits must equal credits.

(c) Proof of accounts must be in balance.

(d) Ensure that GLA balances in the trial balance agree with on order-Intransit and payable listing (M01 and C3W) for these accounts: 15502, 15512, 200XX and 26005 (reference DFAS-DE 7077.4-M).

(e) M27 Fuels Sales Analysis Report is used to resolve out of balance conditions between ground fuels and aviation fuels (reference DFAS-DE 7077.10-M).

(f) Reconcile Accounts Receivable to ODL (reference DFAS-DE 7077.4-M.)

(g) Reconcile GLAs 612/613 to RCS: HAF ACF(M)7113.

(h) IMR/GLA reconciliation must reflect all zeros in the differences column (reference DFAS-DE 7077.4-M).

(i) Process general ledger update into SMAS.

(j) Produce and submit final trial balance reports by the 7th workday (reference DFAS-DE 7077.4-M).

(k) Prepare DBOF checklist in accordance to DFAS-DE directives.

(l) Conduct additional detailed analysis of trial balance and footnote findings in accordance with DFAS directives.

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(m) Review abnormal balances to ensure validity. Take corrective action as necessary or footnote the trial balance.

(4) Stock fund trial balances are addressed for submission to Denver using the FTP address in BQ. Requires close coordination with BQ ADRSS monitor to ensure transfer files are properly established. Requires access to the Automated Data Reports Submission System (ADRSS) to be able to verify transmission. Once address files have been established, access the SMAS ATB panel and mark the trial balances for submission per DFAS-DE 7077.4-M. Trial balances must be submitted to DFAS-DE by the 7th workday of every month.

(5) Fiscal Year End Procedures for FIABS:

(a) Prior to running post closing trial balance, in accordance with DFAS-DE 7077.4-M:

1 Ensure GLA 115XX is supported by hard copies to unpaid bills plus the suspended amounts in the Accounts Receivable Control List Part II.

2 Ensure GLAs 130, 131, 135, 137 and 138 are in balance with the Ending Balance List.

3 Ensure GLA 140 reflects balance being provided by DFAS-DE/ANM via data reporter.

NOTE: Data reporter represents cumulative balance, so ensure mid-month reversal has been done.

4 Ensure 170.01 for RSD and 170.01xx for GSD and SSD are in balance with Part V of the A/R Control List and the SAMIS HJL product.

5 Validate balances in GLA 200xx. (Check with DFAS-DE/ANM on reconciliation process.)

6 Validate balances in GLAs 910, 931, and 932 using the Stock Fund General Ledger Summary (A-D035J-401-DA-L01). For the Wholesale SRANs, use the Unfilled Customer Order Listing from D035B to validate GLA 910. For SSD and RSD, in addition to using the Stock Fund General Ledger Summary, use the CPAS 2D4-2D8 products to validate 931 and 932.

7 Ensure GLAs 40099/50099 are zero.

8 Ensure GLA 612 and 613 are in balance with MAFR.

9 Review abnormal balance to ensure validity and footnote as required.

(b) Process post closing trial balance:

1 Ensure GLAs 400, 500, 600 and 800 series reflect zero balances at end of fiscal year position.

2 Ensure GLAs 350 and 380 have been updated by all nominal amounts that closed out at end of fiscal year.

b. FSO:

Print and distribute Stock Fund Trial Balances to the Stock Fund Manager at base supply and Supply officer at Medical Logistics.

NOTE: Explore the possibility of printing the Stock Fund Trial Balances in the SBSS/RPS room.

c. ANG/Rome Lab:

No action required.

13. TASK - M28 Aviation Fuels Billings

a. OPLOC:

(1) Business Systems Branch:

(a) Receive the Transfer-Out Receivables Transaction List, Transfer-Out Stock Fund General Ledger (GLA) Transaction List, Interfund Billing List (one copy) and Appropriation Summary List (one copy) for the Systems Administration Division.

(b) Use these listings to validate General Ledger update (interface processing) and seller Interfund processing.

(c) Validate the appropriations charged on the Appropriation Summary List; make corrections as necessary, and post the buyer (disbursement) and seller (reimbursement) transaction to MAFR for each Interfund bill.

(d) File the retained copies of the above listings and retain them for one year.

(e) Respond to buyer inquiries per DOD 4000.25-7-M.

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(2) Accounts Management & Recon Branch:

(a) Receive the Interfund Billing List (one copy) and Appropriation Summary List (one copy) from the Systems Administration Division.

(b) Use these listings to validate seller Interfund processing and to create the seller DD Form 1400.

(c) File the retained copies of the above listings and retain them for one year.

b. FSO:

Perform liaison function with Base Fuels Management Office.

c. ANG/Rome Lab:

No action required.

14. TASK - Process Cash Sales

a. OPLOC:

(1) Provide a voucher number to the FSO and receive a copy of the voucher for our retained files.

(2) File the voucher.

b. FSO:

(1) Receive DD Form 1131 from BFMO. If DD Form 1131 is not received with cash, Accounting Liaison prepares DD 1131 per attached sample:

(a) Assign voucher number and date.

(b) Forward to cashier.

(c) Process MAFR.

(2) Forward copy of DD Form 1131 to OPLOC Accounts Receivable Branch.

c. ANG/Rome Lab:

No action required.

15. TASK - Process/Record Refunds Receivable From Vendors

a. OPLOC:

Other Vendor Refunds.

NOTE: For processing SF 361 (FOB Origin where the items are damaged in shipment), see AFM 67-1, Volume II, part II, section 9.

b. FSO:

No action.

c. ANG/Rome Lab:

No action required.

16. TASK - Update Foreign Currency

Load/delete/update foreign currency (316) record in SBSS.

a. OPLOC:

(1) Business Systems Branch sends AF Form 2011 to base supply to process 1XR/1XT in twilight mode. (Reference DFAS-DE 7077.10-M).

(2) Vendor Pay Branch:

(a) Update IAPS SF UOC/UOC variable record.

NOTE: Daily payment rate used by IAPS is updated via the rate loaded in IPC.

(b) Request Financial Statements and Reports Branch process BQ foreign currency rate changes. Review applicable listings to ensure rate change is accurate.

b. FSO:

No Action.

c. ANG/Rome Lab:

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No action required.

17. TASK - PFMR Fund Availability

a. OPLOC:

Management notices A907 and A911 from the SBSS will print at the OPLOC. Forward these to the FSO for distribution to the Resource Advisors (reference DFAS-DE 7077.10-M).

b. FSO:

(1) Receive A907 and A911 management notices from the OPLOC. (See below.)

(2) Coordinate with Budget and the RA to obtain additional fund authority (reference DFAS-DE 7077.10-M).

(3) Contingency for extended computer downtime may require FSO physical presence in Base Supply to maintain manual control of obligations (reference DFAS-DE 7077.10-M).

c. ANG/Rome Lab:

Same as FSO, except management notices are received from SBSS.

907 REJ - INPUT EXCEEDS PROJECT FMR FUND BALANCE.

Note: The XP amount shown on line four is the amount of funds required to be loaded in the PFMR in order to either (1) release the serviceable balance in the ITEM-RECORD (101) record, or (2) establish a DUE-OUT-DETAIL (205) record.

ACTION: Send the original and one copy to the resource advisor identified on line 6, one copy to the funds management section, and one copy to the Business Funds Branch when 4-part DD 1348 Form-1, DOD Single Line Item Release/Receipt Document, is used. The resource advisor contacts the budget officer for resolution of the reject notice. The budget officer determines the action to be taken: deny fund request, authorize additional funds, or authorize use of TEX code 3 on the TRIC ISU. The budget officer returns a copy of the reject notice authorizing use of TEX code 3 to DAO materiel section. DAO must concur with the use of TEX code 3 before processing to preclude over-obligation of funds.

DAO PROGRAM: NGV932

A911 MGT - PROJECT FMR ALLOTMENT EXCEEDED BY \$__.

ACTION: Send the original and one copy to the resource advisor identified on line 5, one copy to the Business Funds Branch, and one copy to the funds management section. The resource advisor contacts the budget officer for resolution of the management notice. The budget officer should resolve problems associated with targets being exceeded for funds managed by

the budget office, including all separately funded tenants. The materiel SMA should resolve notices pertaining to funds for other activities being supported by funding documents. See AFR 177-102, chapter 8.

DAO PROGRAMS: NGV951 and NGV932Error! Bookmark not defined.Error! Bookmark not defined.

18. TASK - FIABS Daily Audit Requirements

Perform required audits and make applicable corrections in accordance with AFMCM 177-24.

a. OPLOC:

(1) A-D035J-201-DA-L34 (Program ZJBR0243) - Daily Transaction Listing.

(2) A-D035J-401-DA-L01 (Program ZJBR0401) - Daily Summary.

(3) A-D035J-101-DA-L06 (Program ZJBR0106) - Daily Error List.

(4) A-D035J-201-DA-L14 (Program ZJBR0214) - Capitalization Adjustment Journal.

(5) A-D035J-601-DA-L33 (ZJBR0633) - Daily Control List - GLA Accum Update For Billings.

(6) A-D035J-601-DA-L32 (ZJBR0632) - Buyer Interfund Transaction List.

b. FSO:

Assist OPLOC in performing causative research relative to errors and questionable data/transactions.

c. ANG/Rome Lab:

Same as FSO.

19. TASK - FIABS Monthly Audit Processes

Perform required audits and make applicable corrections in accordance with AFMCM 177-24.

a. OPLOC:

(1) A-D035J-201-MO-L19 - (ZJBR0219) - Ending Balance List.

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(2) A-D035J-101-MO-L35 - (ZJBR0135) - Reconciliation Summary List.

(3) A-D035J-101-MO-L39 - (ZJBR0139) - Due In, RNB, BNR, CP, CR Status Details Report.

(4) A-D035J-101-MO-L42 - (ZJBR0142) - Intransit Details.

(5) A-D035J-101-MO-L43 - (ZJBR0143) - Shipped Not Credited Details.

(6) A-D035J-601-MO-L01 - (ZJBR0601) - Billing Inquiries.

b. FSO.

Not applicable.

c. ANG/Rome Lab:

Not applicable.

20. ★TASK - Audit FIABS as Required Products

Perform required audits and make applicable corrections in accordance with AFMCM 177-24. Although these products are as required, they are normally generated on a monthly basis. They may, however, be run more frequently. They should be audited whenever produced.

a. OPLOC:

(1) A-D035J-601-AR-L42-(ZJBR0642) - Pre-Billing List.

(2) A-D035J-601-AR-L10 - (ZJBR0610) - Accounts Receivable Control List - Parts 5 and 6.

(3) A-D035J-501-AR-L01 - (ZJBR0501) - Base Master Organization File - This report should be reconciled yearly in conjunction with the Financial Services Officer. Any invalid Function Codes should be deleted from both D035K and D035J.

(4) ★A-D035J-102-AR-L06 - (ZJBR0106) - Accumulative Error List - This report can be ran on an as required basis. To generate this report, select the ARRA panel in the FIABS on-line system; place an "X" next to the appropriate report, and hit the enter key. It is recommended, however, that outstanding errors are reviewed at least weekly and

corrected in a timely manner. This can be done by using the ATD Panel and/or DataQuery.

Errors that can't be corrected using current error corrections procedures should be sent to DFAS-DE/AAA for review. Correction of prior month errors in the current month may require special handling. This situation occurs when the FIABS reconciliation program has been ran in the previous month. Reconciliation had adjusted (+ or -) the FIABS asset quantity balances to compensate for the effect of the outstanding errors. Correction of these errors in the current month without a corresponding D8B/D9B transaction will cause further reconciliation adjustments to be processed. Chapter 8 of the FIABS DRAFT Users Manual provides guidance concerning the processing of these transactions which will preclude unnecessary reconciliation adjustments.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

21. TASK - FIABS/BQ Interface of Expense, SLAES, and GFGL Updates (E, S, and Z Records)

DBOF expense/obligation (E records), sales/credit returns (S records), and GFGL balances (Z records) are initially incurred/recorded in the supply system (D035K/D151). This data will be interfaced into GAFS on a monthly basis under program control. The GAFS NBQ100 program matches the 'E' records to FSR/PSR records through a batch process and then processes them as a Pseudo input. FSRs and PSRs must be coded with PC code of 'Z*' (the * should be replaced by an appropriate character to identify FIABS transactions) for 'E' records to match up. 'S' records will establish an unbilled accounts receivable in BQ and then be passed to SMAS on the 13A or J3A interface. 'Z' records will update the balances in the GFGL. The 'Z' records contain monthly net change data only:

a. OPLOC:

ASSUMPTION: Systems Administration Division will assign individual SUB-PC codes for each base interface.

(1) Only transactions that contain a Function Code loaded in the Base Master Organization File that contain an E-Record Generation Flag of 'Y' will be interfaced. Coordinate scheduling of the FIABS interface into the BQ with Accounts Management and Recon Branch.

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(2) View ABQI5L batch processing listing for rejects. Request addresses from Accounts Management and Recon Branch and input corrections to the reject file. Access the reject file with *GET IREJ, correct record key numbers for the rejected transactions and notify Accounts Management and Recon Branch to rerun GAFS NBQ100 using option 800 and Pseudo (AFM 177-370, section 49).

(3) View NAPP40 Pseudo remote listing. Identify and correct rejected transactions.

(4) If rejects require changes to RC/CCs and indicative data, obtain correct information from Accounts Management and Recon Branch and process.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

B. DEPOT MAINTENANCE ACTIVITY GROUP (DMAG) - CONTRACT.

NOTE: This section not applicable to ANG/Rome Lab.

The Contract DMAG represents approximately forty percent of the DMAG-AF Activity. Requirements go through a posture planning effort for determination to whether maintenance repair requirements will be performed by in-house (organic) efforts, or by private industry contractors awarded DMAG contracts.

Contract DMAG accounting is an accrual based standard cost accounting system. The primary source of information for contract accounting data is the G072D (Primary Subsidiary Ledger). Expenditures, obligations, and orders outstanding for government-furnished material (GFM) consumed in contract DMAG repair are interfaced to the G072D from the H075C.

Contractor reported receipt and usage of GFM are interfaced to the G072D from the G009 (except for manual reporting). Also, the G009 facilitates contractor mechanical reporting of production. Currently, information for the financial statements (journal vouchers) is manually input to the DMAG General Ledger System (H069G).

Contract DMAG periodic operational results are reported in the overall DMAG Financial Statements. Therefore, reporting of customer order updates and customer order validation are addressed as individual DMAG tasks with the assumption of necessary connectivity to facilitate report generation. DMAG Reports:

- Trial Balance (DMAG-AF) HAF ACF(M) 7107
- Flash Report DD-COMP(M) 1445
- Statement of Sources of Revenues
- Repair Groups Category Report
- Analysis of Financial Statements LOG-ACF(M) 7118

Contract DMAG uses two fields in the accounting classification to identify transactions. The BPAC field holds the program control number (PCN) and the material program code (MPC) field holds different types of costs. The PCN is provided by DMAG's customer and identifies specific workload. The first digit is the reimbursement source code (RSC) and the second is the repair group category (RGC). The MPC indicates direct contractor charges (1100, 5500), contract acquired materiel (direct materiel), and general and administrative (G&A) (6000) charges. The sales code is used for the H069BQ system.

Attachment 1 lists General Ledger Account Codes (GLACs) and provides the pro forma entries. Attachment 2 provides a matrix of G072D transactions and the GLACs which are updated.

NOTE: Maintain the EOM trial balances (T/B) and supporting financial reports backup data indefinitely.

1. TASK - Monthly Changes to Customer Orders Accepted.

a. OPLOC:

- (1) Receive, review, and post JV to the DMAG General Ledger.
- (2) Assist in resolving problems by acting as liaison between government branch, customer, and FSO, when requested.

b. FSO:

- (1) Summarize the dollars on the Customer Order Acceptance List (COALs) for the month and reconcile to the Summary Status Report (G072D-L65).
- (2) Prepare JV and forward to OPLOC (GLACs 942XX, 943XX).
 - (a) Contract DMAG-AF maintains a file copy of the signed Customer Order Acceptance List (COAL) sorted by RSC/RGC/FY of customer order.
 - (b) Compare the G072D-L78 to the COAL to ensure that input (customer order acceptance) was correct.
- (3) Compare G072D-L65 to the cumulative value of the COAL.

2. TASK - Shipped Not Billed (SNB) Billed Not Shipped (BNS).

a. OPLOC:

- (1) Research the SNBs on the H075C-4R1 which are over 30 days old. Request billing from the ICP if the shipment is valid. If not valid, send the FSO notification to delete the SNB in the H075C, G009 and G072D.
- (2) Provide assistance as required.

b. FSO:

- (1) Research, with PDs, the BNS. If not a duplicate, invalid, or a billing for a canceled order, input the shipment to H075C and G072D.
- (2) Provide assistance as required.

3. TASK - GFM Fuels Billings.

a. OPLOC:

Pass bill for fuels to FSO for input into G072D and H075C if SF 1080.

b. ★FSO:

(1) Input a shipment status into G072D for fuels billings (no shipment status will be generated for fuels).

(2) If SF 1080, input bill into H075C.

4. TASK - Accounts Receivable - Journal Vouchers.

a. OPLOC:

(1) Receive current month's ledger by accounting and disbursing station number (ADSN) from the Accounts Receivable Branch for general ledger inputs - other than FMS. Receive a separate register from the Accounts Receivable Branch for FMS customers. Reconcile to the FSO's unbilled voucher. Receive, review, and post JV. (GLACs 13249, 13259, 22512).

(2) Receive outstanding accounts receivable schedule, by bill numbers and date billed, from Accounts Receivable Branch. Update prior month's accounts receivable collected that are maintained on a ledger listed by dollar amount and bill number. Update the unbilled accounts receivable (GLACs 13249, 13259, 22512) to billed accounts receivable (GLACs 13249, 13259, 13250, 13260). For the uncollected A/R reclassify, by age, to GLACs 1325X, 1326X, 22512.

(3) Prepare JV and post to DMAG General Ledger (JV moves accounts receivables from unbilled to billed and aged).

(4) Validate the control register against the general ledger and make corrections as necessary.

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b. FSO:

(1) Prepare current month accounts receivable summary by ADSN and SF 1080 with detail support. FMS bills will have an additional support, an FMS worksheet (governed by HQ AFMC/FMRI). Annotate SF 1080 as progress billing, completion billing, or advance billing. Source: G072D L35, L34(FMS), and manual advanced billings spreadsheet(s).

(2) Prepare a control register for each billing package (SF 1080) forwarded to the OPLOC. Establish a unique control number for each control register consisting of the ALC, Julian date, and 3 digit sequence number (e.g. XX-ALC-7031-001). Bill numbers are required to provide the audit trail necessary for accounts receivable.

(3) Forward to the Accounts Receivable Section of the OPLOC.

(4) Prepare unbilled JV; forward with attached copy of control registers to DMAG section of OPLOC.

(5) For FMS check the L47 (GLAC 417XX) against the current month's accounts receivable and make any necessary corrections and forward to OPLOC to ensure accuracy of revenue and accounts receivable.

5. TASK - JV - Existing Advance Billings Update.

a. OPLOC:

Receive JV and support from FSO, review, and input JV into the DMAG General Ledger. Source: advance billing spreadsheet.

b. FSO:

(1) Calculate offsets to advance billings based on progress billing (L35/L36) and prepare JV (GLACs 25111, 22512).

(2) Calculate and prepare advance billings JV due to credit COALs (based on L07, L06) (GLACs 25111, 22512).

(3) Forward JV to the OPLOC.

6. TASK - Revenue JV.

a. OPLOC:

Receive, review, and post Revenue JV.

b. FSO:

(1) Compare the Revenue (G072D-L47) to the Profit/Loss Part IV by RGC and RSC (G072D-L43) totals. If a discrepancy exists between government (GLAC 416XX, all RSCs excluding M and 3) and nongovernment (GLAC 417XX, RSCs M and 3 only), annotate the correction on L47.

(2) Prepare Revenue JV (GLACs 41XXX, 22512) using L47. (Check the current month's JV produced from the L47 against the L67 CML runout totals for Column J - Sales line.) (NOTE: The offset is to progress billings; G072D performs 100% progress billing, excluding nongovernment agencies.)

(3) Prepare JV to record customer orders completed (GLACs 944XX, 943XX). (Customer orders completed should equal revenue.)

(4) Forward JVs to the OPLOC for posting.

7. TASK - JV - Changes to Work-In-Process (WIP).

a. OPLOC:

Receive, review, and post JV.

b. FSO:

(1) Prepare WIP JV and forward to OPLOC. This JV is prepared based on the CML (L67 product) from the G072D.

(2) L67 page A
Columns g, h, and I GLACs: 538XX debit to recognize COS (STD)
Column f GLACs: 151XX credit to relieve WIP
Cost of Sales (COS) Entry.

(3) COS(L67 page A cols G,H,I)
+ chg WIP L67 pg A cols M,N,O
=
151XX (Induction) Increase WIP.
224XX
To record the induction or increase in WIP.

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- (4) Chg WIP L67 pg A col F (Ending - Beginning)
53833
57050
To record the change in WIP.

These figures are pulled directly from the L67 runout totals-all contracts.

- (5) Forward JV to OPLOC for posting.

8. TASK - JV - Contractor Reporting (Material Movement).

a. OPLOC:

Receive, review, and post JV in the DMAG General Ledger.

b. FSO:

- (1) Use monthly G072D (L67 run-out totals for all contracts). Use contractor GFM reporting line to input totals to 'Contractor GFM Reporting Worksheet.'

NOTE: Col 'h' value will come from page B (L67) GLACs: 53611, 53612, 53690, 53823.

- (2) Subtract any manual accounting adjustments (AMEs) input from values to get contractor GFM reporting. (See worksheet format.)

- (3) Prepare JV using the worksheet.

- (4) Forward JV to OPLOC

NOTE: See reconciliation task on G009 monthly to L76 monthly.

9. TASK - JV - Investment Material Issues and Receipts.

a. OPLOC:

Receive, review, and post to DMAG General Ledger.

b. FSO:

receipts: (1) Use G072D-L-55 to prepare JV for investment material issues and

Use GLAC:

90175 (ending balance minus beginning balance)
91750 (GFM Modification kits)
91760 (GFM issues at full price)
91775 (GFM Investment exchanges).
990002 - statistical accounts - contra

(2) Forward to the OPLOC.

10. TASK - JV for Monthly Material Returns.

a. OPLOC:

Receive, review, and post JV to DMAG General Ledger.

b. FSO:

(1) Use H075C-4N1 funds billing data line for allowable turn-ins and non-allowable turn-ins for dollar values.

(2) Prepare JV:

(a) Allowable turn-ins:
21150 Debit
14133 Credit

(b) Non-allowable turn-ins:
53651 Debit
22450 Debit
53822 Credit
14133 Credit

Verify JV postings with G072D-L67 "all contracts runout totals" using Cols H,K,L, and N (H075C-GFM line).

(3) Forward to OPLOC

11. TASK - JV - Material Shipments to Contractors.

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a. OPLOC:

Receive, review, and post JV to the DMAG General Ledger.

b. FSO:

(1) Use G072D-L67 (runout totals for all contracts). Column A and column Q shipments line for dollar value.

(2) Prepare JV using GLACs:
14220 (column A) Debit
21150 (column Q) credit

12. TASK - JV - Contract Support Cost.

a. OPLOC:

Receive, review and post JV to DMAG General Ledger.

★NOTE: This is a reimbursable transaction, the collection to O&M is offset by a disbursement to DMAG (i.e. DMAG General Ledger entry 21150 DR, 60280 CR).

b. FSO:

(1) Prepare JV and/or adjustment JV using quarterly worksheet. (See (6) below:

(2) Use GLACs: 53510, 53511, 53513, 53514, Debits
21150 Credit
22452 Debit
53834 Credit

(3) Prepare SF 1080 for disbursement of 6E funds (including any adjustments if actual cost is different from the estimate) and forward to the Accounts Receivable Branch.

(4) AME transactions for contract support must be made IAW JV entries (excluding GLAC 21150).

(5) Prepare Quarterly/Annual worksheet showing:

GLAC	53510 Seller Personnel Costs
	53511 Policy & Procedure

53513 Data Automation
53514 Accounting Support

This worksheet is coordinated with FSO (DMAG AF) Budget Office. A JV for any adjustments to actual data will be provided to the OPLOC.

(6) Validate GLAC totals in DMAG General Ledger trial balance to cumulative worksheet totals.

13. TASK - DMAG Contractor Accrued Expenditures Unpaid (AEU).

a. OPLOC:

(1) Prepare and post Contractor AEU JV to the DMAG General Ledger. Source: H103 query (GLACs 224XX, 21150, 94160, 94151, 990002).

(2) Reverse out previous month's JV.

b. FSO:

None.

14. TASK - Reconciliation of Undelivered Orders Outstanding from H075C 4D2 to G072D L55.

a. OPLOC:

None.

b. FSO:

Combine the three aged categories by contract on 4D2 and compare to L55 by contract (UOO plus AEU). If not equal, research and initiate corrective action.

15. TASK - JV - Undelivered Orders Outstanding and Reversal of Prior Month.

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a. OPLOC:

Use H103-3H1 (by OBAN for DMAG-AF Activity) and G072D-L55 ALC totals page to prepare current month worksheet. The following breakout applies:

<u>MPC</u>	<u>GLAC</u>		
4400	CAP	94150	CREDIT
5500	LABOR	94150	CREDIT
1100	LABOR	94160	CREDIT
2200	CAP	94160	CREDIT
6000	CCN	94160	CREDIT
7700	CONTR TERM	94160	CREDIT
G072D-L55 (H075C-UOO)		94151	CREDIT
Statistical account contra 990002 debit.			

(2) Prepare current month JV using applicable GLACs.

(3) Prepare prior month JV reversal (dated 1st of the month).
Reverses prior month JV (UOO).

(4) Post JVs to DMAG General Ledger.

b. FSO:

Provide assistance as necessary.

16. TASK - JV - Statistical Stock Fund Purchases.

a. OPLOC:

Receive, review, and post JV to the DMAG General Ledger.

b. FSO:

(1) Calculate percentages based on the prior year 4D2s orders outstanding by budget codes (i.e., 1,8,9, Other).

(2) Apply percentages to current month stock fund purchases (budget codes 1,8,9, Other).

(3) Prepare JV for budget codes 1 (GLAC 98070 SSD) and 9 (GLAC 98060 GSD) after subtracting percentage amounts for budget codes '8' and 'Other' from total purchases.

(4) Forward JV to the OPLOC.

NOTE: This information is for use by HQ AFMC. GLAC is for management use only and not forwarded to DFAS-DE.

17. TASK - JV - Accessorial and Surcharges for Handling of GFM.

a. OPLOC:

Receive, review, and post JV to the DMAG General Ledger.

b. FSO:

(1) Prepare JV to expense the charges for FQ1/2 and FN1/2 from H075C-3C2 (GLACs 53690, 22450 DR, 21150, 53822 CR). These charges are only on interfund bills with a routing ID of G--. An AME (excluding GLAC 21150) has to be done in conjunction with this JV so that the G072D and the DMAG General Ledger match.

(2) Check the H075C-3C1 for bills with a routing ID of G--.

(3) The H075C-3C2 should not be negative if routing ID of G-- is found.

NOTE: If negative, have OPLOC review Interfund H069BQ-G53 to ensure there were no charges. If so, the OPLOC will provide the H069BQ-G53 as supporting documentation to prepare a JV.

(4) Forward to OPLOC

18. TASK - JV - To Expense Deletions From H075C Billings.

a. OPLOC:

Receive, review, and post JV to the DMAG General Ledger.

b. FSO:

(1) Research the H075C-3D5 Billing Suspense List to determine those bills that cannot be identified to another station and must be expensed to contract DMAG.

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(2) Input deletion actions to H075C.

(3) Prepare JV based on H075C-3B3 using the following entries:

(53690, 22450 DR; 53822, 21150 CR). Make Accounting Adjustment (AME) GLACs 53690, 22450, 53822, to pseudo CML.

19. TASK - JV - Record Adjustment For Erroneous Reporting From Other Systems.

a. OPLOC:

Receive, review, and post JV to the DMAG General Ledger.

b. FSO:

Provide JV and support to the OPLOC to correct erroneous reporting from other systems (G009, D034A, H075C, G072D, and/or H103). Footnote(s) are also provided to the OPLOC.

20. TASK - JV - Contract Field Teams (CFT).

a. OPLOC:

(1) Receive cycle payment for CFT from Vendor Pay.

(2) Post cash disbursement for GFM material cost (supplies) (GLACs 14220, 60280)

(3) Provide copy of payment voucher to FSO.

b. FSO:

(1) Receive payment voucher from OPLOC.

(2) Research and update applicable contract via AME (G072D) GLAC 14220 only.

(3) Process manual AF412 from Product Directorate (PD)

21. TASK - JV - Foreign Currency Fluctuation.

a. OPLOC:

(1) The Vendor Pay Section will provide a worksheet for gains and losses. The worksheet for JV will indicate contract number, name of currency, budgeted exchange rate in dollars, and current exchange rate in dollars. Gain and loss will be calculated from the difference.

(2) Input JV for Gains and Losses (53717, 53718, 22451 DR/CR).

(3) Provide copy of spreadsheet reflecting detail by contract to FSO.

b. FSO:

Receive a detail spreadsheet from the OPLOC and input AME to each contract to record the gain or loss in Column G (GLAC 53812) and Column K (GLAC 22451). This could cause a variance in reconciling G072D labor cost vs. general ledger recording of labor (contractor charges). The difference is in FCF gain/loss GLACs.

22. TASK - JV - Travel Expenditures (Contract DMAG).

a. OPLOC:

(1) Extract TDY & Travel information for the month from the H069BQ and provide copy to FSO.

(2) ★Prepare monthly JV for DMAG General Ledger (15550, 21160, 22452, 53412, , 53834, 60280)

(3) ★Post JV to DMAG General Ledger.

b. FSO:

(1) Receive a copy of H069BQ retrieval for travel (GLAC 53412 identifies Contract travel).

(2) Prepare and input Contract Maintenance Ledger (CML) AME Transactions for month (GLACs 22452, 53412, 53834). AME entries go to the pseudo contract (CML) when not identifiable to a specific CML.

23. TASK - Posting Collections to DMAG General Ledger.

a. OPLOC:

(1) Receive BQ retrieval. Use Merged Accountability and Fund Reporting (MAFR) code B for disbursement entries applicable for 'For Self' and 'By Others.' Use MAFR code T for collection entries applicable to 'For Self' and 'By Others.'

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(NOTE: There must be at least two addresses set up, one for Organic and one for Contract).

(2) Record collection of accounts receivable (GLAC 132XX, 60280).

(3) Forward retrieval to FSO.

b. FSO:

(1) Provide assistance as required.

(2) Update control register(s).

24. TASK - Posting of H103 Cash Disbursements to DMAG General Ledger.

a. OPLOC:

(1) Request EOM retrieval from H103 by MPC and provide a copy of the detail to the FSO. (This plus the H103 for organic expenditures should equal total 6E expenditures in H069FA for SMA E for the month)

(2) Combine MPCs to record appropriate general ledger GLACs:

Record the disbursement:

GLAC	MPC
60280	All Contract MPCs
53831/53840	6000
53832	7777
22451	1100,5500
14230	2200,4400
15560	9940

Record the offsetting standard entries:

22451 debit	7777
53812 credit	7777
22452 debit	6000 CCN
53834 credit	6000 CCN
53811 debit	1100 plus 5500
53812 credit	1100 plus 5500

b. FSO:

Review query for detail that might not have passed to G072D in the interface. These details will require AME input to applicable CML (Can not be pseudo CML except for MPC 6000).

25. TASK - DMAG General Ledger Posting of Stock Fund Interfund Disbursements.

a. OPLOC:

(1) Receive H069BQ-G53 (interfund zero balance) listing from H069BQ (Accounting Operations Division) at the OPLOC and extract the DMAG fund codes for ALCs and match to MAFR postings. Ensure that FSO receives a copy of G53 or is notified of when it is available on CA dispatch. ALC fund codes (MILSBILLS Part 2) : FR-McClellan, GR-Hill, HR-Tinker, LR-Robins, and PR-Kelly.

(2) After match, post by bill or total for the day to the DMAG General Ledger (21150 DR, 60280 CR). (FIABS bills will be interfund bills.)

(3) Prepare the spreadsheet using bill number, source of supply (SOS), amount, bill date, and date paid in bill number sequence to ensure duplicate billings are detected.

b. FSO:

(1) Receive H069BQ-G53 listing from OPLOC (Accounts Control) for fund codes FR, GR, HR, LR, PR. (NOTE: There are still some materiel bills which are billed on an SF 1080; these bills must be manually input into H075C)

(2) Compare the file before interface or H075C-3C1; after the interface will identify duplicate bills or bill detail.

(3) Receive the file for OPLOC of bills paid to ensure all interfund bills paid are passed to H075C.

***26. TASK - H075C/Stock Fund Interfund Disbursement Reconciliation**

a. OPLOC:

(1) Provide FSO with supporting documents for interfund stock fund bills.

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(2) Prepare spreadsheet of interfund bills paid, updating on a monthly basis, to identify duplicate payment of bills. The spreadsheet should contain one prior year plus current year payments to ensure adequate tracking of paid bills. Spreadsheet should include month paid, SOS, Bill number, and Bill amount. Notify Accounts Control (Interfund desk) of duplicate payment for action to reverse.

(3) Provide copy of spreadsheet to the FSO to ensure detail for all bills paid interfaced to H075C.

b. FSO:

(1) Receive interfund stock fund billing details. Details may be required to update or correct H075C.

(2) Prepare spreadsheet from H075C 3C1 of billing detail passed from H069BQ interface. Spreadsheet should include month recorded, SOS, Bill number, and Bill amount. The spreadsheet should contain one prior year plus current year payments to ensure adequate tracking of paid billing detail.

27. TASK - JV - Systems Development Cost.

a. OPLOC:

(1) (DMBA-AF) receives a letter from HQ AFMC indicating percentages of cost allocated to each ALC for systems development cost. This is for noncapitalized amounts (under \$100,000).

(2) Request that the Accounts Receivable Branch setup accounts receivable based on AFMC letter.

(3) Set up an accrual for the expense in the DMBA General Ledger (GLACs: 53834 CR, 21150 CR, 22452 DR, 53831 DR). Forward to FSO to input into G072D.

(4) Accounts Receivable will process SF 1080 to do the collection and posting to MAFR.

(5) Post the DMBA General Ledger disbursement update based on copy of SF 1080 from Accounts Receivable Branch (GLAC: 21150 DR, 60280 CR).

b. FSO:

(1) Provide assistance as necessary.

(2) Input AME to pseudo CML based on the JV (excluding GLAC: 21150 and 60280).

28. TASK - Microfiche Expense.

a. OPLOC:

- (1) Receive support for billing from Defense Printing Service (DPS).
- (2) An accrual will be established if the annual amount is material.
- (3) Post to DMAG General Ledger (53831, 22452 DR, 60280, 53834 CR).
- (4) Provide copy of support to FSO.

b. FSO:

Receive DPS support detail and input AME to pseudo CML for microfiche expense (exclude GLAC 60280).

29. TASK - JV - AMEs (CML Accounting Input) Adjustments and Closures.

a. OPLOC:

Receive, review, and post closure JV.

b. FSO:

- (1) Review CMLs. Determine and annotate adjustments to close CML.
- (2) Prepare JV to record closure adjustments by GLAC (on worksheet).
- (3) Forward JV to OPLOC.
- (4) Input closure actions (AME) to G072D (Ref. AME Task).

30. ★TASK - Analysis.

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a. OPLOC:

- analysis.
- (1) Prepare non-normal balance report and forward to FSO for
 - (2) Determine what needs to be footnoted.
 - (3) Compare accounts to historical for unusual activity and/or amount.

b. FSO:

- (1) Determine what needs to be footnoted and forward to OPLOC. Both FM and the PDs should be polled to see if they have a situation or condition (e.g. a potential material loss) to include in the footnotes.
- (2) Compare accounts to historical for unusual activity and/or amount.
- (3) Perform contract closures.
- (4) Perform formal and informal product reviews (to include the CML).
- (5) Perform product review of GFM intransits.
- (6) Identify and document system discrepancies to system(s) OPR.
- (7) Reconcile ULOs in G072D-L67 to H103.
- (8) Provide explanation for unusual activity/amount to OPLOC.
- (9) Review H075C 3D5 Billing Suspense for erroneous billings and initiate corrective action.
- (10) Perform an analysis of monthly financial statements.
- (11) Prepare any necessary documentation to initiate corrective action for noted discrepancies.
- (12) The A-G072D-L71-MO-8XC product should be reviewed since this product reflects contracts with \$0 sales. These contracts print only when sales = scheduled input dollars (SID) indicating that the customer order quantity has not been file maintained in G072D. Since SID/COQs are necessary to customer billings, lack of file maintenance directly impacts our cash balance and the customer outlays. G072D and

H103 should be reconciled since both systems could be tracking contracts at different levels.

(13) Flow Days. File maintenance must be performed regarding actual flow days with emphasis also on induction and production flow days. Flow days must be accurate as this data impacts progress billings and other systems utilized to manage contract DMBA.

(14) The message codes on the PCN Control Report (G072D/L66) should be reviewed with the appropriate action taken to clear.

(15) The contract and paid amounts between H103 and G072D should be reconciled with differences being researched and corrected. Normally, H103 balances take precedence over G072D balances.

(16) Contract Project Orders. The following reconciliations are to be performed regarding contract project orders:

(a) G072D/L65, Current FY, RSC A: Adjusted Customer Orders are reconciled to H069BQ (same FC, OAC/OBAN), Current FY, Operating Budget Ledger, EEICs 54X05, Gross Obligations.

(b) G072D/L65, all FY/RSCs, Adjusted Customer Orders should be reconciled to Accepted Customer Orders to confirm receipt and posting to Unfilled Customers Orders in Cost Accounting.

(c) The RCS: LOG-FM(M) 7118, Analysis of Customer Orders Accepted needs to be verified so that it reflects the most current Anticipated Customer Program.

(17) Provide explanation as requested.

31. TASK - Contract Maintenance Ledger (CML) G072D-L67 Analysis.

a. OPLOC:

Provide assistance as necessary.

b. FSO:

(1) A review of the L67 runout totals is required to determine whether a G072D system rerun is required. Contact either the Product Directorates and/or the policy area for resolution/explanation of any questionable balances which are not the result of erroneous system processing.

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(a) Ensure beginning balances equal prior month's ending balances.

(b) Ensure all current month's interfaces have been taken in and are not the prior month's interfaces. Additionally, check to ensure the amounts are reasonable.

(c) Compare cost of sales line for unusual profit/losses. (Col F and Col J).

(d) Review G009 interface for unusual values in the materiel accounts.

(2) To determine that all items have been scheduled in, compare Cols C and E. This can also indicate whether there is a potential profit or loss.

(3) Materiel (GFM) can also create a loss on a contract/customer order. Take Col C minus (Col E plus G&A other) to determine estimated available funding for GFM (CAP can also affect this computation)

(4) Credit intransit accounts require research and notification of the appropriate activity(ies) for corrective action.

(5) Credit standard accounts (this reflects variance between actuals and URCs of items that have been produced) indicate either production needs to be taken or that the URCs are understated and need to be file maintained. (NOTE: the URCs mechanically general accruals, i.e. estimated costs).

(6) WIP/Standard Expense. WIP/standard expense should be reconciled to accrued expense on the G072D/L67 CML Runout Totals - Active Contracts. If the proper transactions have been made, Column F + G + H + I +K = 0. All discrepancies must be researched and corrected.

32. TASK - Preliminary Closures. When production is complete, the accrued expenses need to be adjusted to reflect the ULO.

a. OPLOC:

Provide assistance as necessary.

b. FSO:

(1) Use the back of the CML to record differences by MPC (Col D minus Col E). (NOTE: Must obtain PMS approval before any AMEs are input; can be base policy, telecon, email, or memo)

(2) Col F should be zero. Residual costs (result of affecting SIQ timeframe and/or URC after induction) must be decreased to zero. Check the back of the CML to ensure that there are not debits and credits zeroing out.

(3) Col G should equal the difference between obligation and paid to contractor for MPCs 1100/5500/7777. If payments exceed the obligation, the result will be a negative.

(4) Col H should be zero if Col B is zero and no adjustments are expected for GFM returns or CAP. If any adjustments are expected, the URC should be adjusted to reflect those amounts.

(5) Col I should be zero. Depending on the procedures used to move actual G&A expenses from the accumulation contract to the actual contracts, a URC adjustment made be needed.

(6) The preferred method to adjust the CMLs are URC adjustments input by the PMS or the representative. This allows for the cost to be passed to all systems and products, not just the trial balance.

33. Task - Analysis of Work-In-Process (WIP).

a. OPLOC:

(1) Determine if the relationship of WIP to unfilled customer Orders and sales is within historical parameters. If not, request an explanation from FSO and footnote if required.

(2) Receive support to footnotes for large dollar impacts associated with WIP.

b. FSO:

(1) Provide support to the OPLOC for large dollar impacts associated with WIP.

(2) Ensure that progress payments do not exceed WIP. Footnotes are required if this occurs.

34. TASK - Interfacing Systems Validation (H103) (Feeder Systems to G072D).

a. OPLOC:

Provide assistance as necessary.

b. FSO:

- (1) Validate interface from the H103.
- (2) Identify any problems to H103 OPR.
- (3) Check the L67 in comparison to the previous month to ensure correct file is received.

35. TASK - Interfacing Systems Validation (H075C).

a. OPLOC:

(1) Obtain a Financial Inventory Accounting and Billing System (FIABS) data query reflecting non-allowable and reversals of non-allowable returns by budget code (1,8,9) for fund codes FR, GR, HR, LR, PR). Do a breakout by budget code (1, 8, 9) for contract DMAG returns for the current month.

(2) Forward data query to FSO for action.

b. FSO:

(1) Receive and review products from the FIABS data query for all fund codes to ensure that the supporting details are applicable to the FIABS assigned fund codes.

(2) Send retrievals to appropriate DMAG FSO counterpart for action.

(3) Check the 2B1 product to ensure a D034A interface occurred (reference DeskTop Intransit GFM Checklist).

(4) Check the H075C-3C1 product to ensure the Interfund billings process properly interfaced to H075C (reference DeskTop Intransit GFM Checklist).

(5) Input the budget codes 1, 9 to the H075C (use FORMAT 15 'add a bill') to ensure proper interface to G072D-L67 column L ('intransit to supply').

(6) Review all fund codes to ensure that the supporting details are applicable to the fund code assigned by FIABS. There may be blank fund codes or for example a Robins AFB fund code (LR) assigned and a Tinker supplementary address in the details.

(7) After researching budget code 8, determine if "add a bill input" is required or if corrective action should be accomplished in D035J. If D035J issue, then forward required action back to D035J.

To reconcile H075C to G072D: Sum 3C1 + corrected suspended bills equals 4J1 equals G072D.

36. TASK - Interfacing Systems Validation (G009).

a. OPLOC:

None.

b. FSO:

(1) Weekly, check G072D on-line input by source screen for G009 interface of production. If negative, determine why interface did not occur.

(2) Check last weekly G072D-L76 to ensure the monthly G009 interface occurred (reference Intransit GFM Checklist). This is verified by the report date in the transactions. Transfers to and from same ALC must be the same amount. (Look at: GFM expense material, GFM investment material, GFM charge, GFM transfer to reciprocal contact).

37. TASK - Interfacing Systems Validation (D034A).

a. OPLOC:

None.

b. FSO:

(1) Ensure H075C 2B1 is produced weekly (D034A interface).
NOTE: D034A can have five weekly runs in a month. The 2B1 should be reviewed to ensure receipt of transactions from all ALCs and other sources of supply via D034A on-line query.

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(2) Check the G072D on-line input by source to ensure that the interface occurred.

(3) Check the G072D-L77 Accounting Error Transactions for shipments that did not pass all edits. These must be corrected to complete the interface.

(a) Cross reference the document number on the G072D- L77 back to the H075C-2B1 to get dollar value.

(b) Re-input the transaction in the AS3 input screen as a manual input.

38. TASK - Interfund Analysis.

a. OPLOC:

(1) Maintain a support worksheet to ensure that bills are not paid twice in MAFR. Provide a copy of the worksheet to the FSO.

(2) Provide copy of H069BQ-G53 to FSO.

b. FSO:

(1) Maintain support to compare H075C-3C1 (by bill number, bill date, and SOS) product to MAFR postings to ensure that no bills exist in H075C which have not been paid.

(2) Maintain a support worksheet (by bill number, bill date, and SOS) to ensure that the detail for all bills paid in MAFR have been passed to H075C-3C1.

(3) Maintain support worksheet (by bill number, bill date, and SOS) to ensure that bills are not paid twice in MAFR.

39. ★TASK - GFM Billing Adjustments into H075C.

a. OPLOC:

★Receive, review and post JVs.

b. FSO:

(1) Review and make necessary adjustments to the H075C-3D5 (billing suspense). Correct erroneous field to match H075C-2A2 and recycle the transaction with action code 'A.'

(2) If research indicates that the detail line belongs to another ALC, correct the fund code to reflect the other ALC with an action code 'C.' This would require that an SF1081 (or interfund bill transfer) be prepared to transfer funds between the two ALCs. Forward to the OPLOC for transfer action.

(3) Delete if there is an offsetting debit/credit for a specific document number with the same quantity and dollar amount (action code 'B'). This will fall on the billing deletions (H075C-3B3) and should not be forwarded to the OPLOC.

(4) Delete if detail line is not identified to another station. Will be on the H075C-3B3 and should be forwarded to the OPLOC as supporting detail for JV to expense this material (GLACs 53822, 53690,22450,21150). Also prepare and input an AME to the pseudo CML for this unidentifiable expense (excluding 21150).

40. TASK - Reconciliation of H103 to G072D.

a. OPLOC:

(1) Pass the FSO notification of erroneous PCNs to the CPAS office and request correction.

(2) Take corrective action based on FSO notification of erroneous MPCs by notifying the CPAS office to reversing out and input the correct MPC to flow through the H103 to the G072D in the next automated interface.

b. FSO:

Identify PCNs that will not or did not interface to G072D:

(a) For the PCNs that are valid, input an AME transaction into G072D.

(b) For the PCNs that are invalid, forward to Vendor Pay for correction. Monitor to ensure corrective action occurs.

(c) Identify erroneous MPCs to Vendor Pay for corrective action. Monitor to ensure corrective action occurs.

***41. TASK - Reconciliation of Miscellaneous Cash Disbursements to G072D**

a. OPLOC:

Provide FSO with supporting documents and/or detail to accommodate reconciliation of G072D to Trial Balance. These items include but are not limited to: H103 expenditures with BPACx containing a numeric anywhere in the first five positions, travel expenditures posted in H069BQ and general ledger, fuels bills, miscellaneous GBLs charged to contract DMAG, and interfund stock fund bills.

b. FSO:

Receive and review supporting documents and/or detail to accommodate reconciliation of G072D to Trial Balance. Update G072D based on supporting documentation and details to reflect actual expenditures recorded in Trial Balance.

42. TASK - Reconciliation of Material On Hand to G072D-L55.

a. OPLOC:

Provide assistance as necessary.

b. FSO:

(1) Annually, review the G072D-L67 Col B to the G072D-L55. Prepare a spreadsheet by contract subtracting the Col B number from the L55 balance. If zero, nothing needs to be done. NOTE: The L55 amounts should equal the amounts in G009.

(2) If there is a positive number, input an AME. DR 14133, 53822; CR 22450, 53690.

If there is a negative number, input an AME. CR 14133, 53822; DR 22450, 53690.

43. TASK - Customer Support.

a. OPLOC:

(1) Support the FSO.

(2) Respond to customer inquiries.

(3) Perform special studies.

b. FSO:

(1) Determine potential customer funding shortfalls.

(2) Respond to customer inquiries.

Budget
Product Directorates (PD)
Commanders' Requests
Director
HQ AFMC
DFAS-DE special request
As required for unusual activities

(3) Perform special studies.

(4) Provide training as requested.

**44. TASK - Adjustments to the Contract DMAG-AF Subsidiary Ledgers
(G072D-AME Transaction only Updates the Contract Maintenance List).**

a. OPLOC:

(1) Receive, review, and post JV.

(2) Footnote General Ledger as appropriate.

b. FSO:

(1) Prepare and forward JV and support

(2) Prepare and input accounting adjustments (AME) to close contract maintenance ledgers when customer orders must be from the PMS seller or their representative when the variance is material. Documentation must be maintained with the appropriate support file.

(3) Prepare and forward JV and support for accounting adjustments input for errors not correctable by source system.

(4) Prepare and input adjustments for errors not correctable by source system. The request must be from the PMS seller or their representative. Documentation must be maintained with the CML file.

45. TASK - G072D Error/Reject Correction (L77, L79).

a. OPLOC:

None.

b. FSO:

(1) Perform all error/reject corrections for accounting input transactions. (Material Shipments (AS3s), fund classification reference number (FCRN AABs), customer order acceptance list (AHAs), manual accounting adjustments (AMEs), GFM expense, GFM investment expense, etc.)

(2) Notify PMS of required corrective action and track until corrected. (G009 mechanical interfaced GFM expenses (GCAs, GCBs), etc.)

46. TASK - H075C Valid Contract Table Error/Reject Correction.

a. OPLOC:

None.

b. FSO:

(1) Perform all error/reject corrections.

(2) Notify PMS of required corrective action and track until corrected.

47. TASK - Internal Processing.

a. OPLOC:

Perform internal control reviews.

b. FSO:

(1) Explain system processing to customers, budget, and Product Directorates (PD).

(2) Perform internal control reviews.

48. TASK - Prepare Management Information Reports.

a. OPLOC:

None.

b. FSO:

Prepare profit/loss statements from generated mechanical products to include charts, briefings, trends, etc., for PDs, Divisions.

49. TASK - Reconciliation of Disbursement and Collections to H069BQ.

a. OPLOC:

(1) Reconcile daily, by Subject Matter Area (SMA), MAFR code "B" for disbursements to SF 1080/1081 to DMAG General Ledger.

(2) Reconcile daily, by SMA, MAFR code "T" for collections to SF 1080/1081 to DMAG General Ledger.

(3) Ensure that total of daily disbursements/collections balance to H069BQ EOM disbursements/collections, by SMA, for DMAG fund code. Variances must be identified and corrective action taken in appropriate system.

NOTE: This includes travel expenditures, H103 contractual DMAG expenditures, contractual DMAG stock funded expenditures, G&A support, and accounts receivable collections.

b. FSO:

None.

50. TASK - Reconciliation of G009 to G072D.

a. OPLOC:

Receive, review, and post JVs.

b. FSO:

(1) Review the last weekly G072D-L76 (Transaction ID: GCA, GCB, GCC, GBZ) to ensure the G009 amount is what passed to the G072D. This will identify transactions that did not overlay in the interface.

(2) Research to identify corrective action required by either system interface or AME input. Maintain open items on a worksheet until item is cleared.

(3) Prepare JV and supporting documentation to forward to OPLOC if accounting adjustments are required.

51. TASK - Reconciliation of Customer Obligation in H069BQ to Accepted Customer Dollars in G072D.

a. OPLOC:

Provide a list of customer obligations in H069BQ and H103 for Contract DMAG to the FSO for reconciliation to G072D.

b. FSO:

Receive listing of customer obligations and perform reconciliation.

52. TASK - Research GFM Billing and Shipment Data.

a. OPLOC:

Provide assistance as required.

b. FSO:

(1) Refer to DeskTop Intransit GFM checklist.

(2) If valid shipment with no bill, forward to OPLOC for billing inquiry.

53. TASK - Computer Systems Requirements Document or Discrepancy Reports (CRRD or DR).

a. OPLOC:

Provide documentation for DR encountered -- to the FSO.

b. FSO:

Prepare the CSRD or DR based on documentation generated by users.

54. TASK - Table Maintenance/File Maintenance.

a. OPLOC:

Input JVs to H069G.

b. FSO:

(1) Input fund classification reference number (FCRN) to G072D. (The FCRN is a unique four-digit number used to cross reference the full customer fund citation.) The mechanical matching/assigning of an FCRN to a COQ is accomplished by comparing the fiscal year, reimbursement source code (RSC), and repair group category (RGC) in the COQ input to corresponding elements in the FCRN table. Where there is not a match, the COQ is output to the buyer for assignment of the FCRN and manual input to the system. The following elements are required for establishing a new FCRN (AAB transaction):

(a) FCRN, 4 AN, recommended format is first digit FY (alpha with 1990 as A), second digit the RSC, 3rd and 4th are sequential.

(b) Appropriation , 7 AN, (Segment A)

(c) Accounting Classification Elements, 26 AN, (Segment B)

(d) Disbursing Station, 7AN, (Segment C)

(e) Action Code, (E-establish, C-change, D-delete)

(f) Input Accepted Customer Order Dollars (G072D).

(g) Input Accounting Adjustments.

(h) Input missing AS3.

(I) Maintain Valid Contract Table in H075C.

REFERENCE: DFAS-DE 7010.2-R, AFMCR 177-22, AFMCR 66-225.

55. TASK Suspended GFM Transactions (G072D-L79).

a. OPLOC:

Provide assistance as required.

b. FSO:

(1) Notify Product Directorate if GFM suspense is due to the absence of the Contract GFM Authorization (5H error code).

(2) Input overlay correction to the suspense file.

56. TASK Product Distribution List.

a. OPLOC:

Provide input as required.

b. FSO:

Annually obtain the production distribution list s for H075C and G072D. Coordinate with the receiving activities as to requirement and number of copies. Reduce the number of products and copies to the required number. This also applies to the organic DMAG systems.

57. TASK - User Access Validation-Contract.

a. OPLOC:

None.

b. FSO:

(1) Yearly, obtain the User Access List from DISA for those systems for which you are OPR.

(2) Check to ensure listed users have a need for access to the system, have access to only those areas for which they have a need, and have the appropriate level of access.

58. TASK - Provide Copy Of G072D-L55 to Accounts Control.

a. OPLOC:

Provide copy of G072D-L55 to Accounts Control to update the General Funds General Ledger for procurement funded Government Furnished Materiel (GFM).

b. FSO:

None.

59. TASK - Update General Funds General Ledger for End Items. Currently the supply system does not update the GFGL for non-major end items at a repair contractor. G072D has the visibility of these and is the support for the manual JV input into the GFGL.

a. OPLOC:

None.

b. FSO:

(1) Semiannually the G072D L73 and the L74. Corrections are input and the L83 and L84 are produced.

(2) The net change between the previous balance and the current balance on the L84 is amount placed on a JV.

(3) The JV is forwarded to the OPLOC GFGL accountant .

C. ★DEPOT MAINTENANCE ACTIVITY GROUP (DMAG) - ORGANIC (AIR FORCE).

NOTE: This section not applicable to ANG/Rome Lab.

INTRODUCTION:

★Depot Maintenance Activity Group-Air Force (DMAG-AF) is the Depot Maintenance industrial fund for the Air Force. It is comprised of two segments, Contract and Organic. The Contract segment is depot maintenance performed by contractors. The Organic segment is depot maintenance performed at government owned, government operated facilities located at Davis-Monthan AFB AZ, Hill AFB UT, Kelly AFB TX, McClellan AFB CA, Robins AFB GA, and Tinker AFB OK. DMAG-AF uses job order, absorption accounting. Sales prices are normally stabilized rates (planned workload) set 2 years prior to the current fiscal year; and unlike the stock fund, once the price is negotiated, it remains until the order is complete. The accounting system for the Depot Maintenance Activity Group is based on accrual accounting techniques, using double entry methods. The purpose of accrual accounting is to record income and expenses as they are incurred, without regard to when the payment has been or will be made or received. NOTE: Residual accounting is performed for Newark AFB at the Dayton OPLOC.

★Attachment 1 lists all General Ledger Account Codes (GLACs) and provides pro forma entries. These pro forma entries are not all inclusive; therefore, you must apply professional judgment when posting.

1. ★TASK - Accounting for Equipment.

a. OPLOC:

(1) ★Receive JV and review for reasonableness and supporting documentation for accuracy before posting JVs submitted by the FSO. NOTE: The cash disbursements JV will update the Intransit account for disbursements.

(2) ★Provide the amount of Intransit equipment recorded for the month to the FSO

(3) ★Receive, review, and post JV.

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b. FSO:

- (1) ★Maintain a subsidiary ledger for equipment Intransit which tracks by contract and CSN.
- (2) ★Coordinate with the equipment managers to properly classify additions and deletions (mistakes, transfers, etc.). The G017-A02 can be used to ensure all changes are received.
- (3) ★Reconcile the G017-A04 depreciation to what was accepted by G035A-HF3.
- (4) ★Coordinate with OPLOC DMAG Reporting Office on the amount of intransit equipment recorded for the month.
- (5) ★Prepare JV for monthly depreciation (5X730, 56735), loss on disposal (58200), transfers out (60210), transfers in (60110), additions (165XX), etc. The summary pages of the G017-A04 will be used to support the JV.
- (6) ★The G017-A02 and A04 must be retained at the ALC to support the trial balance.
- (7) ★Forward to OPLOC.

2. ★TASK - Accounting for Facilities. Buildings and other structures used more than 50% by DMAG and Minor Construction.

a. OPLOC:

- (1) ★Receive a JV for depreciation expense on a monthly basis from the FSO with depreciation schedules. As required, additions and deletions will be included in the JV with supporting documentation.
- (2) ★Review the H103 1R7 product or ad hoc queries monthly for minor construction expenditures. Post to GLAC 16410 within the H103 Cash Disbursements JV. The H103 1R7 or ad hoc queries will serve as the subsidiary ledger and will be filed with the JV.
- (3) ★Annually reconcile the 7115 USAF Real Property Inventory List to the general ledger. Request explanation of variance from FSO (Cost Accounting function) if not provided.
- (4) ★Provide to Funds Control and Financial Reports Branch the values of facilities recorded in the DMAG general ledger quarterly.

(5) ★Receive, review, and post JV.

b. FSO:

(1) ★Buildings (GLAC 16210) and Other Structures (GLAC 16230).

(a) ★Keeps in contact and coordinates with Civil Engineering regarding their schedule for new construction and demolition

(b) ★Review the SF022-003 for changes to the prior quarter.

(c) ★Requests supporting documentation for additions and deletions, e.g. AF Form 1441 or DD Form 1354, to support the changes.

(2) ★Minor Construction (GLAC 16210)

(a) ★Review the H103 1R7 or ad hoc queries monthly for completions. NOTE: CSN ULOs will be zero.

(b) ★Update the depreciation schedule.

(c) ★Verify that the minor construction amount is not recorded in the facilities amount.

(d) ★Provide the explanation of variance between the 7115 and the general ledger. (the 7115 and the explanation should be attached to the JV.

(3) ★Prepare JV and forward to OPLOC.

3. ★TASK - Accounting for Management Information Systems (MIS). DMAG must account for unique ADPE software which it owns and controls.

a. OPLOC:

(1) ★Receive and review JV for reasonableness and supporting documentation for accuracy before posting JVs submitted by the FSO. NOTE: The cash disbursements JV will update the software development account for disbursements.

(2) ★Provide the amount of software development recorded for the month to the FSO.

(3) ★Receive, review, and post JV.

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b. FSO:

(1) ★Must maintain a subsidiary ledger (contract number/MORD, CSN, DSD, Acronym, etc.) and amortization schedules for all DMAG MISs. Software may be for local use only or used ALC wide.

(2) ★Must Maintain a subsidiary ledger for systems in development (contract number/MORD, CSN, DSD, Acronym, etc.). Software may be for local use only or used ALC wide. Update the ledger as required by the amount recorded in the H103-1R7 compared to the amount recorded by the OPLOC.

(3) ★When the ULO for this effort is zero, inquire to the project officer as to whether the system has been implemented. If implemented, move from the "in development" subsidiary ledger to the "in use" subsidiary ledger.

(4) ★As part of year-end processing, ensure all "in use" systems are still operational.

(5) ★Provide OPLOC with JV for reclassification(s) and amortization. Supporting subsidiary ledgers should be attached to the JV.

4. ★TASK - Trial Balance (TB) Reporting for Contract and Organic (DMAG-AF) HAF ACF(M)7107.

★NOTE: One report is produced for each DMAG activity.

★Introduction: The DMAG-AF reports are being produced by a PC-based application-H069G (reference draft AFLC 170-412). H069G will run at the OPLOCs to produce accounting reporting; at DFAS-DE for consolidation and division level adjustments; at the base level for management reporting; and at HQ AFMC for consolidation of the management reporting.

a. OPLOC:

(1) Prepare Journal Vouchers (JV), (reference JV TASKS for details).

(2) ★Post JVs.

Data	Card Columns	
SMA	1	Must be alpha (A-Z)
Clerk Code	2	Must be filled
Trans no.	3-4	Must be filled
Julian date	5-7	Must be numeric (0-9)
	8-18	Leave blank

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Fund Code	19-20	Must be 6E
GLAC	22-24	Must be numeric (0-9) for fund code
GL subaccount	25-26	Must be numeric (0-9) if used; Cannot be zero filled (00); Can be blank
	27-48	No edit performed
Sales Code	49-50	Must be two position numeric, when used
Document Number	51-58	Must be filled (edited only if column 69 has 7, 8, 9)
	59-67	No edit performed
	68	Must be blank
Ledger Code	69	May be blank or contain 7, 8, 9,
Amt	70-79	Must be numeric (0-9) except column 79 can contain an X(11) over punch to indicate CR
Card identification	80	Must be W

(3) Submit preliminary 7107 and non-normal Balance Report (from H069G) to FSO to obtain necessary documentation for the footnotes.

(4) Validate TB:

(a) Proof of Accounts.

(b) ★Obtain and reconcile HAF ACF(M)7113 Disbursements and Collections Report. (Ensure TB & MAFR agree.)

(c) ★Prepare Footnotes, incorporating the FSO's input, for the following:

- 1 Abnormal balances
- 2 AEUs (contract DMAG).
- 3 Prior year adjustments.
- 4 Interoffice transfers.
- 5 Change in accounting policy.
- 6 Intra-AFWCF sales, expenses, accounts receivable (EOY), accounts payables, (EOY) WIP.

(d) ★Compare to source documentation to include: (Should normally be attached to the applicable JV)

- 1 Inquire to G072D & H103 & H069BQ.

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2 Inquire to G072A, H103, G004B, H069BQ, etc.

3 ★The Unliquidated Orders Outstanding (UOO) balances reflected in the financial statements should be reconciled to the applicable source documentation. For Material, the Material GLACs UOOs (GLFMs 94111 and 94151) should be reconciled to the Stock Fund General Ledger. The remaining UOOs should be reconciled to the H103 system. To reconcile these UOOs (GLFMs 94110, 94120, 94150, and 94160), the formula is:

4 ★Organic, Contract, FMP GLACs UOO - GLACs for advances paid to contractors + Duplicate AEU accruals = H103 Fund Code 6E ULO balances. While this computation should balance, the individual GLACs should be validated to ensure this accuracy and to ensure that they are not double accounted in the UOO balances.

(5) ★The following procedures relate to the reconciliation of project orders: The unproduced dollars in the incomplete work column of the Project Order Control System should be reconciled to the unfilled customer orders in GLFMs 94310 and 94320. GLAC 22510 Progress Billings - Customer - Progress Billing on Project Order Control Record less Revenue on Project Order Control Record considering accounts receivable (GLAC 13210) must equal GLAC 22510 at each month end. GLAC 94410 Customer Orders Comp US Gov't - Revenue on Project Order Control Record less revenue carryover from prior year must equal GLAC 94410 at each month. Also 94410 plus 94420 must equal revenue (excluding invested capital used and scrap revenue).

(6) ★Prepare, process, and sign the trial balance check list, attachment
3. Maintain the signed check list as part of the supporting documentation to the Trial Balance

(7) ★Submit 7107 (FGL28XXX.DAT) to Denver for consolidation. (9th workday). If actuals are not available, estimates will be used and the report will be submitted on time.

(8) ★Submit 7107 to FSO (FGL11A.DAT file and FGL11B.DAT). Request from HQ AFMC/FM are submitted to the FSO.

(9) ★Submit footnotes to DFAS-DE (11th workday).

(10) ★If an OPLOC discovers a problem, and determines there is a need to correct the trial balance after it has been submitted to DFAS-DE, that OPLOC should notify DFAS-DE by telephone. Provide a detailed nature of the problem, the amount of the adjustment, and the impact of the error. DFAS-DE will advise the activity if correction and retransmission can be made.

(11) **★Year End** - Review each GLAC and determine the FY-end balance to be supportable by documentation, as applicable resolve or remove any questionable values included in the balance prior to submission to the certified trial balance. H069G automatically closes nominal accounts, if they are properly annotated in the base's Cumulative General Ledger File (FGL11A.DAT). To ensure that these accounts do close to the proper closing account review the file maintenance screen according to AFMCM 170-412, and make any necessary changes.

★NOTE: Certain updates must be performed by DFAS-DE--HQ AFMC consolidated adjustments. DFAS-DE will post all entries to the General Ledger from a Journal Voucher (SF 1017-G). All JVs must be supported by appropriate backup material. Entries to the General Ledger will consist of: (1) entries recording transactions for the month, such as cash, or adjustments of these entries; (2) entries to record accrued expenditures unpaid (AEU), and Intransit from DFAS-DE and Detachment 41; (3) entries to adjust installation level accounts after their trial balances have been submitted, when authorized by DFAS-DE; (4) entries reversing prior month's reclassifications or adjustments; and (5) year-end closing entries.

b. FSO:

(1) **★Prepare JVs** as specified in the tasks for DMAG-AF and transmit to the DMAG-AF Section. JVs are to be signed by the preparer and reviewer with an effective date. **NOTE:** The OPLOC will assign the JV number.

(2) **★Receive preliminary TB** and do research to obtain explanation for the footnotes. FAX explanation to the OPLOC DMAG-AF Section (10th workday COB).

(3) **★Receive and Input final 7107** (FGL11X.DAT file) into the H069G (brings FSO data to current status for the month and allows for printout of the 7118 Financial Statements for local distribution). Prepare financial reports for local distribution (PDs and divisions).

(4) **★If an installation discovers a problem**, and determines there is a need to correct the trial balance after it has been submitted to DFAS-DE, that installation should notify DFAS-DE by telephone. Provide a detailed description of the nature of the problem, the amount of the adjustment, and the impact of the error. DFAS-DE will advise the appropriate activity if correction and retransmission can be made.

5. ★TASK - Flash Report DD-COMP(M) 1445 (Due COB 6th Workday).

★NOTE: One report is produced for each DMAG activity.

a. OPLOC:

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- (1) ★Prepare JVs for the following GLACs:

133XX
155XX
21XXX
221XX
224XX
22510
602XX
941XX

NOTE: Estimates must be input if actuals are not available.

(2) Perform reasonableness check by comparing to last month's TB for unusual changes.

(3) Perform research and corrective action if necessary for unusual balances.

(4) Submit by COB 6th workday to DFAS-DE.

(5) At EOM, compare Flash Report obligation total to the final TB obligation. If variance is in excess of 10 per cent, an explanation must be submitted to DFAS-DE. Additionally, the procedures will be examined and changed, if necessary, to prevent future material variances.

b. FSO:

Support the OPLOC by performing research and providing explanations. Reference items 3 and 5 above, as requested.

6. ★TASK - Statement of Sources of Revenues Report (Due COB 9th Workday).

★NOTE: This is an internal management product for HQ AFMC. (H069G will remain at the FSO and HQ AFMC for management reporting.)

a. OPLOC:

No action.

b. FSO:

(1) ★Input entries to H069G.

(2) Submit to HQ AFMC/FM for consolidation.

7. ★TASK - Prepare the Repair Group Category (RGC) Report (Due 20th Calendar Day).

★NOTE: This is an internal management product for HQ AFMC. Also use RGC table.

a. OPLOC:

No action.

b. FSO:

Prepare input for H069G.

★NOTE: RGC report is due on 20th calendar day of each month. The G072A-Z29 second run is needed to prepare the input for the report. Use the Z29 actual labor, material, operations overhead, general and administrative, other direct, earned hours, actual hours and revenue for the report. Use the G072A-N11 product total cost column for WIP for each RGC. After the grand totals all match, the report is ready for submission to HQ AFMC.

(1) Input entries to H069G and compare report to input.

(2) Submit to HQ AFMC and respond to their inquiries.

8. ★TASK - LOG-ACF(M) 7118 Analysis of Financial Status Due COB 18th Workday.

★NOTE: This is an internal management product for AFMC.

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a. OPLOC:

No action.

b. FSO:

(1) Input budget targets annually or quarterly to H069G.

(2) Submit budgetary targets to HQ AFMC/FM (FGL54AXX.DAT).

(3) Breakout budget targets by Product Directorate (PD) for Inclusion in PD internal financial reports (profit and loss).

(4) ★Distribute 7118 financial reports to budget with additional schedules as required by local budget office.

(5) Budget submits report (narrative) to HQ AFMC by 18th workday.

9. ★TASK - Perform Customer Order Update.

a. OPLOC:

Liaison between the FSO and the Accounts Receivable and Government Branches.

b. FSO:

★Customer order acceptance is input to G004B and automated AFMC Form 181 system (reference, AFMCI 21-111).

10. ★TASK - Customer Order Validation and Journal Voucher.

a. OPLOC:

★Review JV for reasonableness and supporting documentation for accuracy before posting JVs submitted by the FSO.

b. FSO:

(1)★Establish Funds Classification Reference Number (FCRN) in the G004L based on documentation provided by the customer:

★Ensure G004B agree with the signed-accepted customer order.

- (2) ★Organic DMAG-AF maintains the Project Order by PCN/FY:
 - (a) ★Input into local maintained project order control system.
 - (b) Compare output from the control system to the G004B.
 - (c) Notify and maintain documentation requesting correction of discrepancies and follow-up.
 - (d) ★Prepare a letter listing G004B discrepancies and transmit to OPLOC DMAG-AF section requesting JV adjustment be input to the H069G. This will be reversed the first of the next month.
- (3) ★Prepare and submit worksheet detailing orders accepted to OPLOC DMAG-AF section for use in updating the general ledger. Prepare EOM JV and Post to G/L (GLACs 944xx, 943xx). Source: G004B.
- (4) ★Compare balances in G/L: Organic DMAG Use the G004B-FGA.
- (5) ★Reverse previous month's discrepancies.

11. ★TASK - Prepare Accrual and Expense JVs by 3rd Workday for G035A Run. GLACs: 22XXX, 5XXXX.

a. OPLOC:

- (1) Reverse prior month accruals.
- (2) Compute accruals and forward to the FSO for the following:
 - (a) ★Contract support (Examples: Equipment Maintenance, Ground Support Equipment (GSE), Facilities Maintenance). Source: H103, H069BQ and Contract
 - (b) ★Travel: Indirect only 55412, 56412 GLACs located in RCCC field. Source: H069BQ Retrieval.
 - (c) Training: Tuition books and fees. Source: DD Form 1556, Obligation from H103 or H069BQ.
 - (d) ★Civil Engineering Support (e.g., Base Utilities Maintenance, and Facility Maintenance). Source: Civil Engineering and WIMS.

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(e) ★Headquarters Support (Letters and MIPRs), DFAS Support, JLSC and MSG. Source: Letters from HQ AFMC/FM

(f) Base Operations Source: Memorandum of Agreement (MOA)/Inter-Service Support Agreement (ISSA).

(g) Hazardous Waste Source: Environmental Management (EM) letter to OPLOC.

(h) ★Communications/Printing & Reproduction. Source: MORD or MIPR provided by FM budget office.

(i) ★ADPE/Computer Support: Defense Megacenter (DMC) Source: MIPR from DISA for DMC and payment history.

(j) ★Vehicle Support Source: MORD/MIPR and/or payment history.

(k) ★Equipment Rental Source: Contracts.

(l) ★Custodial Services Source: Contracts.

(m) ★Contract Engineering Technical Support (CETS) Source: Contracts.

(n) ★Mission Travel Source: G072A-D15.

(o) ★Shop Office Rearrangement Source: MIPR/Contract.

(p) Major Real Property Maintenance and Repair (MRPM&R). Source: DMAG budget document.

(q) ★Workmen's Compensation Source: HQ AFMC/FM.

(r) ★OPM support Workforce Restructuring Act (\$80 per capita based on number of personnel on hand as of 31 March of each year as provided by local civilian personnel office). Source: Letter(s) from OPM.

(s) ★Cash Awards Source: Provided by budget office.

(t) Other accruals as required.

(3) Post expenses as payments are made. As payments are made, update 5XXXXX; at end of the month, the disbursements are recorded; update 21XXXX, 60260.

(4) Periodically, examine expenses to determine whether to accrue or adjust the accrual computation.

b. FSO:

Provide assistance as requested.

12. ★TASK - Prepare Other Direct Costs JV.

a. OPLOC:

★Receive, review, and post JV.

b. FSO:

(1) ★Prepare JV to record direct travel expenses GLACs 524XX, 21120, 94120, 99000X. Source: G072A-D15. Most other direct costs are travel. The last eight digits of the JON is recorded in the order number field in H069BQ.

(2) ★If there are any contractual other direct costs, they will be recorded in H103.

(3) ★Contract Services. FMB is responsible for determining that a particular contractual service is direct and for determining the rate per direct product earned hour (DPEH) to be charged to the RCCC JON for which the contract support is required. To figure the rate per hour:

(a) ★From the official contract, obtain the total dollar value of the contractual support.

(b) ★Determine the workload and RCCC to which the contract support applies and obtain from the MAWW workloader the number of units and RCCC labor standard per unit to be produced during the period over which the contract is to be performed. Use this formula to figure the rate per hour:

(c) ★Total Contract Value - (Project Production Units X Labor Standard Per Unit) = Rate per DPEH. Retain for support of expense schedule in (5. F.) below.

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(d) ★From the G004L obtain the DPEHs for the JON/RCCC designated to receive the contractual support costs. This may involve the manual addition of DPEHs for several operation numbers.

(e) ★Multiply the rate from (2) above by the DPEHs from (3) above to figure the dollar value of contract support costs to be expensed for the accounting period.

(f) ★Repeat this procedure for each contractually supported workload to compile source data for preparing PDT entries for input to G072A WIP.

(g) ★Prepare a manual schedule showing the:

- 1 ★RCCC/JON
- 2 ★Workload identification (MDS/TMS/MSN/FSN)
- 3 ★Total contract value
- 4 ★Month/year
- 5 ★Monthly DPEH
- 6 ★Rate per DPEH to be expensed
- 7 ★Monthly amount expensed
- 8 ★Cumulative amount expensed
- 9 ★Remaining balance

(4) ★Review amount expensed on a quarterly basis and adjust the rate if needed to ensure complete expensing of the contract cost over the contract/workload period. Adjust the balance to zero upon completion of the supported workload.

(5) ★Coordinate cost classification with Cost Accounting so the cost can be properly recorded in General Ledger Account 52569.

13. ★TASK - Prepare Revenue JV GLACs 4XXXX, 22510, 25110, 944X0, 943X0

a. OPLOC:

★Review and post JV

b. FSO:

(1) Prepare the revenue JVs and forward to OPLOC.

(a) Source: G004B-S1B after reconciling to G072A

(b) Adjust for customer funding shortfalls

(2) ★Revenue reported by G072A or G004B which exceeds customer funding or any customer order with questionable funding can be suspended in GLAC 18120. If not suspended, revenue up to the customer funding will be recognized and the full costs will be recognized.

14. ★TASK - Prepare the Work-In-Process (WIP) JVs for Allocated, Unallocated and Unfunded WIP.

a. OPLOC:

(1) ★Review and post JV.

(2) ★Send copy of JV to FSO.

b. FSO:

(1) ★Prepare the current month and reversal of previous month's WIP JVs for allocated, unallocated, and unfunded WIP. Allocated and Unallocated GLACs 15111, 15112, 15113, 15131, 15132, 15133, and 57010. Unfunded GLACs 90112,, 90113, and 90114. Source: G072A-K11, K21, V06, N07, G035A-HOF and G004H-082 Local Manufacture Suspense, 084 Cost Question Suspense.

(2).

15. TASK - Prepare Incremental Revenue Recognition (IRR) JV.

a. OPLOC:

(1) Receive IRR with supporting documentation and post.

(2) Provide assistance as required.

b. FSO:

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(1) Prepare the IRR JV and the Reversal IRR for previous month and input to the GL GLACs 4XXXX, 1511X, 57010, 132XX, 22510, 25110. Source: G030 Retrieval from VAX.

(2) Send copy of JV, with supporting documentation, to OPLOC.

16. ★TASK - Prepare JVs for Asset Capitalization Program (ACP)/Capital Purchases Program (CPP).

★NOTE: CPP is a Air Force Working Capital Fund (AFWCF) program to acquire equipment, MIS, and Minor Construction greater than the capitalization amount and with a life span greater than 2 years. It is treated as appropriated money.

a. OPLOC:

(1) ★Prepare the JVs for ACP/CPP program authority GLACs 93XXX, 99500, 96XXX. Source: H103-1R7

(2) Update ULO and expenditures GLACs 93XXX, 95XXX, 96XXX.

(3) ★Move the amount of CPP disbursements from 60262 to 60261. Check to ensure net change for the month equals the net change for the 960X6 accounts.

(4) ★When Program Authority equals cumulative prior receipts (ACP) or AEP (CPP), prepare a JV to close the related accounts at EOY. Source: H103/CPAS.

b. FSO:

(1) ★Periodically receive Budget Authority Letter from HQ AFMC/FMRI for preparation of JV to establish/update the budget authority (GLAC 96XXXX).

(2) ★Receive retrieval from CPAS or the H103-1R7 to verify the totals against the Budget Authority recorded in the DMAG general ledger. Follow-up on variances.

(3) Provide assistance as required.

17. ★TASK - Prepare Labor JVs for Input to G/L.

a. OPLOC:

(1) ★Prepare JV for recording civilian payroll based on bi-weekly disbursement.. Forward the FSO a worksheet summarizing by EEIC. NOTE: This will include some off-line supplemental payments. GLACs 60260, 22XXX.

(2) ★Review and post JVs.

b. FSO:

(1) Provide assistance as required.

(2) ★Prepare JV to redistribute leave and benefits paid. GLACs 22XXX, 221XX.

(3) ★Prepare JV to record G037G civilian and military labor expenses. The labor must be broken out by WG, GS, GM, Officer and Enlisted based on G037G PC1. GLACs 5XXXX, 22110, 21111.

(4) ★Prepare JV to redistribute the leave and benefits accrual. 22110, 221XX.

(5) ★GLACs 22110, 221XX. Source: G037G-PC1 (acceleration amount) and Accelerated Labor Factor (percentages).

(6) ★Prepare JV to record unfunded military (Combat Logistics Support Squadron (CLSS)) labor based on G037G JB1 and H069BQ. GLACs 915XX, 99000 (Reference AFMCM 177-360 and AFMCM 177-5.)

(7) ★Prepare JV to record cash awards accrual based on annual target. GLACs 22110, 55150, 56150.

18. ★TASK - Prepare JVs to Record Accounts Receivable to G/L.

a. OPLOC:

(1) ★Receive JV to record accounts receivable, supported by the control register, received from FSO. GLACs 1322X, 22510, 25110, 25210.

(2) ★Prepare JV to move accounts receivable from unbilled to billed based on recording of bill number in H069BQ as a filled uncollected order.

(3) Prepare a JV to record collections of accounts receivable based on SF 1080 recorded in H069BQ. GLACs 60250, 22510, 25110, 132XX.

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(4) Prepare a JV to reclassify accounts receivable by age based on H069BQ schedule received from the Accounts Receivable Branch. GLACs 132XX.

(5) Prepare a JV to transfer to DFAS-DE uncollectable accounts receivable over 120 days delinquent on notification by A/R branch. GLACs 132XX.

(6) ★Accounts Receivable written off are recorded as a bad debts expense and are passed to the FSO to be recorded in G035A as a General and Administrative charge.

(7) ★Review and post JV.

REFERENCE: AFR 177-102.

b. FSO:

(1) ★Prepare progress billings based on G004B detail. Annotate SF 1080 as a progress billing.

(2) ★Prepare completion billings/FMS worksheets based on G004B and G072A-K15 (for FMS). Assign a six-digit bill number so as to link SAMIS reimbursement billing request.

(3) ★Annotate SF 1080 as a completion billing. Advise customers once a month of the amount that has gone from advanced billing to completion billing.

(4) ★Prepare advanced billing based on current AFWCF policy. Annotate SF 1080 to reflect advance billing.

(5) ★Prepare control register for each billing package (SF 1080) and forward with SF 1080s to OPLOC. Establish a unique control number for each control register consisting of the ALC, Julian date, and 3-digit sequence number (e.g., XX-ALC-7031-001).

(6) Provide assistance as required.

(7) ★Prepare and forward JV to record accounts receivable using the control register as support.

19. ★TASK - Prepare JV for Unliquidated Orders Outstanding(UOO).

a. OPLOC:

(1) Prepare JV to record ULOs in G/L based on H103-3H1 and H069BQ less accrued expenses and duplicated ULOs. GLACs 94110, 99000.

(2) ★Obtain outstanding invoices and accruals to adjust ULOs to UOOs and then prepare JV.

b. FSO:

Provide assistance as required.

20. ★TASK - Prepare JV for Obligated Due-Outs

a. OPLOC:

★Prepare JV for obligated due-outs based on stock fund trial balance (stock fund GLAC: 910, SC63) (DMAG GLACs 94111, 99000).

b. FSO:

Provide assistance as required.

21. ★TASK - Prepare JV to Record Customer Orders Completed in G/L.

a. OPLOC:

★Review and post JV.

b. FSO:

★Prepare JV to record customer orders completed based on G072A-R05. GLACs 944XX, 943XX.

22. ★TASK - Prepare JV to Record Unfunded Pension Costs in G/L.

a. OPLOC:

Input JV provided by FSO.

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b. FSO:

(1) Prepare JV to record unfunded pension expense based on percentage of Civil Service Retirement (CSR) personnel to total personnel times total monthly personnel costs times 14.29 per cent (provided by HQ AFMC/FM). GLACs 91100, 99000.

(2) ★Forward completed JV to DMAG/AF Section.

23. ★TASK - Maintain Labor Costing Integrity (Reference AFMCM 177-360 and AFMCM 177-5).

a. OPLOC:

(1) Provide oversight assistance as required.

(2) Review G037G products for problems of materiality and follow-up with FSO for appropriate action.

(3) Compute labor acceleration factor at beginning of fiscal year (BOFY) and submit to FSO for input to G037G. NOTE: The purpose of the labor acceleration factor is to annualize the leave and benefits expense to prevent monthly distortion Review at least quarterly for propriety.

(a) ★CIVILIAN BENEFITS ACCELERATION FACTOR
FORMULA:

Regular Pay (Permanent + Temporary)
(Use RCS: DD-COMP (AR) 1092 Totals for Previous FY) \$228,950

*GLAC 22151 (Annual Leave	\$ 19,171
*GLAC 22153 (Sick Leave)	10,300
*GLAC 22154 (Holiday)	8,769
*GLAC 22159 (Other)	514

Total Leave	\$ 38,754
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Regular Pay Less Leave	\$ 190,196
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Leave Factor	(38,754/190,196)	.2038
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* Total credits to these GLACs for previous FY equal dollars paid for these services.

Total Benefits (GLACs 22121 - 22124) \$ 49,960
(FERS, TSP, Health, Life, CSR and FICA)

Benefits Factor (49,960/228,950) .2182

FY Acceleration Factor .422

(b) ★ACCELERATION FACTOR NOTES

1 ★The objective is for end-of-year expense dollars in 12 monthly increments to equal total annual dollars disbursed. The Acceleration Factor smoothes the monthly expense. For example:

- (i) ★60% of the Holidays occur in 33% of the year.
- (ii) ★Leave usage is heavy in November, December and January due to use-or-lose time frame.
- (iii) ★Two months each year have three pay periods.

2 ★The Acceleration Factor should stay constant for at least October through June, or until the second month when three pay periods occur (or a major ALC-unique condition is experienced).

3 ★When the need to change the Acceleration Factor occurs, estimate Expenses and Payments for the balance of the Fiscal Year. Adjust the Factor accordingly, and notify DFAS-DE/ANMC and the HQ AFMC Financial Services Office (FSO).

4 ★In determining expenses for the fourth quarter, the accrual for unpaid work and leave for that pay period must be taken into consideration. Year-end accrual in GLAC 22110 (Accrued Salary and Wages), and accruals in benefits, plus balancing GLAC 22151 (Funded Annual Leave) with the balance on the Summary page of the 6E Management Product One, are also very important.

(4) ★Adjust payroll accrued liabilities to actual for end-of-fiscal-year (EOFY). The balance in this account at FY-end will reflect the unpaid salaries and wages plus the estimate of salaries and wages for the last partial pay period plus an estimated amount for annual leave, sick leave, and other leave taken during the last partial pay period of the FY. The following adjusting entries are required:

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(a) ★To bring GLFM 22110 balance into agreement with the unpaid salaries of the payroll system at the end of the last full pay period of the FY when payroll balance exceeds the GLFM 22110 balance. Debit 52110/55110/56110 Credit 22110.

(b) ★To bring 22110 balance into agreement with the unpaid salaries of the payroll system at the end of the last pay period of the FY when the 22110 balance exceeds the payroll balance. Debit 22110 Credit 52110/55110/56110.

(c) ★To record the estimate of salaries for the last partial pay period of the FY. Debit 52110/55110/56110 Credit 22110.

(d) ★To record the estimate of annual leave taken during last partial pay period of the FY. Debit 22151 Credit 22110.

(e) ★To record the estimate of sick leave taken during the last partial pay period of the FY. Debit 22153 Credit 22110.

(f) ★To record the estimate of other leave taken during the last partial pay period of the FY. Debit 22159 Credit 22110.

(g) ★Accrued Annual Leave - Civilian. The FY-end balance in this account will reflect the amount of leave liability owed to employees through the last full pay period plus the estimated annual leave accrued for the last pay period less the estimate of annual leave taken during the last partial pay period of the FY. The following adjusting entries are required. Debit 56161 Credit 22151.

(h) ★Accrued Sick Leave - Civilian. This account does not reflect a liability to employees. The balance reflects the variance between estimated sick leave to be taken and actual sick leave taken. The following adjustments are required: Debit/Credit 22153 Debit/Credit GLFM 56162-- To zero FY-end balance

(i) ★Accrued Other Leave - Civilian. This account does not reflect a liability to employees. The balance reflects the variance between estimated other leave to be taken and actual other leave taken. The following adjustments are required: Debit/Credit 22159 Debit/Credit 56163-- To zero FY-end balance.

(j) ★2212X, Accrued Personnel Benefits - Civilian. This account will reflect unpaid amount of DMAG. Funds for personnel benefits as of the last full pay period plus the estimate for the last partial pay period of the FY. The following adjustments are required: Debit/Credit 2212X Debit/Credit 56170.

(k) ★Amount of accrued personnel benefits incurred for personnel loaned to another DMBA installation and are not paid by the borrowing

installation. Amount of accrued personnel benefits incurred for personnel loaned to another DMBA installation and are not paid by the borrowing installation. Debit 2212X Credit 60230.

(5) Process SFs 1080 forwarded by FSO. Record SFs 1080 in the H069G.

(6) Examine unusual/extraordinary mass movement of labor hours from direct to indirect and indirect to direct. Initiate corrective action as necessary.

(7) Review all labor disbursements for propriety seeking reimbursement or reclassification where appropriate.

(8) ★Coordinate and monitor system changes for impact on accounting procedures (G037G).

(9) ★When it is necessary to accomplish JON costing of actual direct labor, compute as follows:

(a) ★Get the actual hours by duty code (11,12) identification and RCCC from the G037G system.

(b) ★Get production count earned hour data from the G004L system.

(c) ★Determine a direct product actual hour (DPAH) vs direct product earned hour (DPEH).

(d) ★Apply the factor produced in c above to the JON earned hour accumulation received in b above. The result is the calculated actual hours for each JON. The formula for doing this is: $DPAH (G037G) / RCCC = JON \text{ Application Factor}$; $DPEH (G004L) / RCCC = JONAF$; $JON DPEH (G004L) \times JONAF = \text{Computed actual Labor; hours for Individual JON}$.

(e) ★Apply the computed actual labor hours to the appropriate RCCC hourly rate; i.e., direct or indirect. The result is the amount of actual labor costs for the JON.

(f) ★These steps apply to both funded and unfunded costs.

b. FSO:

(1) ★Maintain labor costing integrity of Labor systems. Act as OPR for H117, and G037G.

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(2) Provide Time and Attendance (T&A) and G037G training as required to functional areas. Update training materials as needed.

(3) Perform periodic quality checks on labor input (reference AFMCR 170-10, chapter 8).

(4) Research, document, and submit discrepancy reports to system office of primary responsibility (OPR) when identified.

(5) ★Provide to DMAG-AF Section at the OPLOC the following G037G products: XF1 Exception Listing, G61 and G71 Labor Assignment reports, H41 Unmatched Labor to Payroll, H42 Payroll/Labor Reconciliation Evaluation List, H43 Unmatched Payroll to Labor, H31 Computed Pay Rates, E11 Labor Hour Summary, JB1 Duty Cost Code List, FD1 Labor Summary & Effectiveness Report End of Month, PC1 Civilian and Military Comprehensive Labor Report.

(6) Provide reorganization assistance (RCCC, FC, Skill Code, etc.).

(7) Update G037G distribution tables as appropriate.

(8) Provide liaison assistance between payroll and Depot Maintenance organizations.

(9) Work with budget personnel and product directorates to resolve labor/payroll mismatches.

(10) Review accepted transaction and daily-error suspense report and coordinate corrections. Adjust G037G as appropriate for labor errors uncorrectable through H117.

(11) Adjust G037G labor pay-rates as needed.

(12) Compute reimbursement for out-of-directorate loans based on actual hours and accelerated rate. Prepare and forward SF 1080 to Receivables Branch, DFAS-DE for processing after coordination with the borrowing organization.

(13) Responsible for scheduling runs in coordination with interfacing systems.

(14) Verify monthly that earned hours in G004L equal earned hours in G037G. During the last week of the month, verify that each RCCC has earned hours vs actual hours. Contact PD for corrective action.

(15) Examine unusual/extraordinary mass movement of labor hours from direct to indirect and indirect to direct. Initiate corrective action as necessary.

(16) Investigate/validate military personnel in G037G to military personnel flight records, and take corrective actions needed.

(17) Evaluate suggestions relating to system changes.

(18) Verify manual inputs using the G037G-R1 listing for errors and corrective action as needed.

(19) Provide assistance in development of labor rates and accrual factor as requested.

24. ★TASK - Operate and Maintain Maintenance Material Costing System (Reference AFMCM 66-53)

★Material costs are identified to the RCCC in which the material is used as direct or indirect costs. Direct material costs are further identified to a JON representing the production item on which the item is used. Shop transactions are also identified as to source (Maintenance MIC/Pseudo MIC, DMSC or Direct Line Issue) by transaction register ID codes (TRID). Indirect material is identified to supplemental accounts by use of "U" prefixed control numbers in the transaction document. The same stock number cannot be treated as both direct and indirect material within the same RCCC.

The following provides the different categories of material and their relate cost code:

Direct Expense Material (Funded). This is expense material only, that is, material cost codes "A", and "R". It is costed at standard cost.

Direct Exchange Material (Funded) (RSD). This is made up of exchange material cost codes "B", "G". It is priced at exchange price (surcharge plus repair cost).

Direct Exchange Material (Unfunded). This is made up of material cost codes "E" or "J." It is priced at the latest average cost to repair the item.

Direct Non-exchange Material (Funded) (RSD). This is made up of material cost codes "S" or "U". It is priced at standard.

Direct Exchange Material (Maintenance of DME, Funded) (RSD). The material cost code is "K". It is priced at exchange price(surcharge plus repair cost).

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Direct Exchange Material (Maintenance of DMBA DME, Unfunded). The material cost code is "Y". It is priced at the latest average cost to repair item.

Direct Expense Material (Maintenance of DMBA DME, Funded). The material cost code is "W". It is costed at standard costs.

Direct Material Other (Unfunded). The cost basis for each of the following material cost codes (i.e., cost codes D, M, T, Z, and X with other than U in the first position of JON) is the full stock list price. (NOTE: cost code "X" could be free issued.)

Indirect Material. Expense material, cost code "L" (funded) and "X" (unfunded) with "U" prefix control number. Indirect material is that material which is required in the overall maintenance function but is not specified by a work authorization document for a particular job order.

Indirect Production Material (U6100). That production material that enters into or becomes a part of the functional characteristics of a product under depot maintenance or is consumed in the maintenance process, but cannot be readily identified to a specific product. Examples of such material are bolts, nuts, washers, common use paints, etc. The cost of such material is charged to all end items within a cost center on an apportionment basis. Those items that are excess and are not needed shall be returned to the inventory stock account.

Shop Operating and Housekeeping Material (U6300). Material required for RCCC operations: that is, used in operation of machinery, equipment and tools; supplies (not to include parts) for repair, modification, and manufacture of production items, and supplies for maintaining cleanliness of shops and production personnel.

Office Operating Material (U6400). Material which is required to perform administrative functions or maintain office operations, such as pencils, paper, adding machine tape, and diskettes

Aviation Fuels Products (U6511). Petroleum, oils and lubricant (POL) products issued by the Fuels Division, AFSF, and used in the depot maintenance repair/overhaul process other than those used in operation of shop machines, equipment, and tools. Includes ground POL products classified as General Support Division (GSD) material, and aviation fuels used in engine test and flight test.

Ground Equipment POL (U6512). Gasoline and oil consumed by maintenance vehicles and ground power equipment obtained from Fuels Division, AFSF.

Special Fuels. Under Shop Support (U6513).

Tools and Equipment (U66XX). Expense production tools, tools accessories, and equipment other than office equipment, having a unit cost of less than \$50,000.

U6610: All hand tools issued through the tool crib for mechanics tool kits and their accessories (all 5100 and 5200 stock class such as drill bits, hacksaw blades, rotary files, etc.).

U6620: Equipment and machinery type tools, tooling and accessories.

U6630: All others (Equipment).

Office Equipment (U6700). Expense office equipment having a unit cost of less than \$100,000.

Defective Work and Spoilage (U6800/U6812). Rework consists of restoring an end item to a serviceable condition when that item was repaired by the TRC, put into stock or service, and found to be defective due to the TRC workmanship or use of faulty or improper materials or mishandling. Charge the material used to do the restoration to service ability to control number U6800 with cost code L for those normally costed under codes A, L, or R; or to control number U6800 with cost code X for those items normally costed under codes D and M; and to control number 6812 for those items normally costed under codes B or G (blank job designator in all cases). Requests for material will include U6800 (or U6812 for exchange items) with the proper cost code and a "blank" job designator. Labor is charged to duty code .2614 within responsible RCCC.

Preventive Maintenance and Facility (U69XX).

Use U6910 for repair, modification, or construction support to plant management.

Use U6920 for material from or to contract Precision Measurement Equipment Laboratory (PMEL).

Use U6930 for material from or to contract Government Support Equipment (GSE).

Use U6999 for return of Command Reach Program (CRP material). CRP applies to those unused parts (i.e., rivets, screws, bolts) sorted from CRP material placed in trays and pallets throughout the maintenance work areas and stored awaiting disposition. Unused parts are identified to an NSN, part number, unit of issue, and quantity. This program recovers assets rather than processing them as scrap from production because the identity is not readily available. Also, no material can be issued against Control Number (U6999). Any excess CRP material will be turned into Supply by Maintenance CRP manager's per AFM 67-1, Vol III, Part 2, Chapter 4. CRP material documents will be prepared to turn into

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Supply using the Document Identifiers (D6A or D6M only), Control Number (U6999), and Cost Code (L). XD XRP material from G004H system valid/invalid lists.

Protective Clothing and Individual Equipment Items (U8000). Clothing and individual equipment items worn for protection or safety during the performance of assigned duties.

Hazardous Waste Minimization Program - Production Over/Head (Material) (U7000).

Hazardous Waste Minimization Program - G & A Over/Head (U7500).

Office Supplies - Production Over/Head - G & A (U7700).

Office Equipment - Production Over/Head - G & A (U7800).

a. OPLOC:

(1) Perform oversight review of G004H-081-DO-MDA, Actual Material Cost Valid Listing, for abnormally large amounts, D6RM transaction reversals with money amounts and D6AM transactions with unserviceable condition codes. Coordinate corrective action as necessary with FSO.

(2) ★Perform oversight review of G004H-084-DO-MDA, cost question suspense, to verify timely corrections are made. If corrections are untimely or suspense unusually large, request explanation from FSO for possible footnote to financial statements.

(3) Coordinate and monitor system changes for impact on accounting procedures.

★NOTE: Any material cash disbursements need to be posted to the general ledger and pass to FSO for input to cost system (material disbursements after the third workday will be recorded as unallocated WIP).

b. FSO:

(1) OPR for G004H Maintenance Material System.

(2) Monitor and request new "U" codes. (U codes indicate indirect material.)

(3) ★Verify daily D002A and D035K tape interfaces using the G004H-085-DO-MDA, Actual Material Checkpoint Data Listing. Check the Julian dates to ensure that there are no duplicate days or missing days. Schedule reruns as necessary. Use the D002A F09 interface listing for use in validating tape interface dates. NOTE: Reruns need to be coordinated with all users (e.g. VAX, CPPM).

(4) ★Review G004H-081-DO-MDA, Actual Material Cost Valid Listing, for abnormally large amounts (especially during the month of October), D6RM reversal transactions with money amounts, and D6AM transactions with unserviceable condition codes. Coordinate corrective action as necessary with appropriate maintenance activity.

(5) ★Verify manual inputs using G004H-011-DO-MDA, Actual Material Cost Card Inputs Checkpoint Listing for errors and initiate corrective action as needed.

(6) ★Verify beginning totals of G004H-081-DO-MDA, Actual Material Cost Valid Listing, are the same as the ending totals for the previous day. Previous total should be zero at the beginning of the month.

(7) ★Review/correct suspended transactions (CA in the corrections CORR CDE) in the G004H-084-DO-MDA, Cost Question Suspense List. Use the D002 F09 to make corrections to suspended transactions from the D002A. Delete the disallowed credits (e.g. FIA code 680). Delete the disallowed credits (e.g. FIA code 680) for the D035K suspended transactions.

(8) Provide guidance and training to Depot Maintenance personnel on types of errors frequently encountered on the Cost Question Suspense.

(9) ★Prepare and process the following manual inputs to the G004H or G035A: Transactions will be provided on AFMC Form 266, Actual Material Cost Worksheet or can be posted by using the format in KEYPLUS (Ref. TY SYSNM). These transactions represent intra-system corrections detected by Maintenance and Cost Accounting in reviewing the Actual Material Cost - Daily Valid (A-GOO4H-081-DA-8DA). Two hand scribed entries are required for each transaction to be corrected. The first entry will be hand-scribed from the Daily Valid Listing and will contain the appropriate action code (in columns 46-47) to reverse (R or blank in column 69) the original entry. The second entry will contain only those fields which are erroneous in the first entry and the appropriate action code to establish the proper entry. All other fields will be duplicated from the first line entry by Cost Accounting.

- (a) Local purchases (includes IMPAC, etc.).
- (b) Petroleum, Oils, & Lubricants (POL).
- (c) Special Fuels.
- (d) ★Medical/Dental

(10) ★Upon receipt of the Monthly Actual Material Cost Recap Summary (G004H-141-MO-8MO) and the Monthly Actual Material Cost (G004H-143-MO-8MO), reconcile the total costs on each report. (Compute the gross charges for the month by

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adding the daily valid charges and the ending Actual Material Cost Question Suspense (G004H-084-DA-8MA) and subtracting the Question Suspense Balance as of the end of the previous month.)

(11) ★Monitor system changes for possible impact on accounting procedures.

(12) ★Request Material History Interrogations as needed for the current month (indirect activity), and two year history for active JONs (direct material). Cost Accounting personnel will request data via the KEYPLUS (Data Entry System) or equivalent, in the following formats: actual material expense interrogation by JON (A-G004H-091-DA-8DA), NSN (A-G004H-092-DA-8DA), and RCCC (A-G004H-093-DA-8DA).

<u>Field Description</u>	<u>Chara</u>	<u>Card</u>	<u>Col</u>	<u>Instructions</u>
Card Identifier	3	1	"	lbb", "NSN", or "RCCC"
	2	4		Blank
Production Number	6AN	6		PAI
JON Suffix	3AN	12		"
RCCC	3AN	15		"
Operation Number	5AN	10		"
NSC	4AN	25		"
NIIN	9AN	29		"
MMC	2AN	38		"
Cost Code	1A	40		"
0601C Condition Code	1AN	41		"
MIC Year	2N	42		"
MIC Day	3N	44		"
Budget Code	1AN	47		"
Requesters Office Symbol	6AN	48		"
Requesters Name and Address	26AN	54		PAI
	1			Blank

★NOTE 1: Card Identifier (card column 1)
 lbb = Job Order Number Sequence
 NSN = National Stock Number Sequence
 RCCC = Resource Control Number Sequence

★NOTE 2: 0601C Condition Code (card column 41)
 1 = Serviceable
 2 = Repairable
 3 = Condemned

★NOTE 3: If a field is left blank, all of the values of the corresponding data elements will appear on the report.

★NOTE 4: Enter the information needed to identify the recipient of the requested data. This entry will be displayed verbatim in the lower right corner of each page answering the request and will be used for distribution.

(13) ★RCCC Conversion. Submit requests through KEYPLUS; or on AF Form 1530, in the following format (NOTE: This only works when all workload in one RCCC is transferred to the same New RCCC. If the workload is broken up, it must be accomplished manually):

Field Description	Characteristics	Card Column	Instructions
Card Identifier	8 AN	1	"RCCC-CONV"
	2	9	Blank
Old RCCC	5 AN	11	PAI
	5	16	Blank
New RCCC	5 AN	21	PAI
	5 AN	26	Blank
Production Number	6 AN	31	PAI or leave Blank
	44	37	Blank

(14) ★Review and update product distribution table as needed. Ensure OPLOC DMAG-AF section is on distribution for G004H-081, 082, and 084 EOM products.

(15) ★Research delinquent cross-reference (i.e., DF1 w/o D6 on D035J), document and request refund. Review D9B billings on the D035J-401 at EOM for validity of the charge. NOTE: Inquire the EPS to check if the D9B was a cross-reference, if so request billing reversal.

(16) ★Research material problems encountered to determine if there is a systemic problem. If necessary, initiate/submit DRs to appropriate local system OPR for corrective action. If there is a significant impact to the financial statements a footnote, citing DR#(s), should be provided to the OPLOC DMAG-AF section. NOTE: DR(s) are applicable to any system affecting material transactions.

(17) Develop, generate and forward system change requests to command system OPR.

(18) ★Reconcile material costing (G004H-143) to material billings (D002A-M05 & D035J-601) and manual inputs. Research and initiate corrective action. Expense those items for which corrective action cannot be obtained in GLAC 55699.

25. ★TASK - Prepare Material JVs for Recording in G/L (Reference AFMCR 170-10, Chapter 9).

a. OPLOC:

(1) ★Review JV for reasonableness and supporting documentation for accuracy before posting JVs submitted by the FSO. NOTE: The cash disbursements JV will update the material accounts for disbursements.

(2) ★Prepare a JV to record material payable based on D002A-M05, D035J-601-AR-L42. GLACs 21120, 14210. Forward a copy of the JV to the FSO.

b. FSO:

(1) ★The following JVs and supporting documentation will be forwarded to the OPLOC AF-DMAG:

(2) ★Prepare JV to record material expenses for the month based on G004H-143. GLACs 5XXXX, 14210.

(3) ★Prepare JV to record net backorder cancellations (F7A) and non-credit returns based on D035J data query retrieval. GLACs 55690, 55651, 14210

(4) ★Prepare an accrual JV to record special fuels expense based on documentation from the fuels office if G004H is not updated before closing. If the accrual JV is made, it must be reversed the following month. GLACs 55613, 22410.

(5) ★Prepare a JV to record changes to the Material Inventory Centers (MIC) balances (Awaiting Parts (AWP), courtesy storage, local manufacture(MX, MY, & MZ) based on D035K retrieval (reference AFMCR 66-53). Monthly, the D035K-A31-MO-L05 is used to adjust the MICs values. Quarterly, the D035K-B90-QR-L09 is used as the official inventory source for reconciliation. GLACs 14130, 14210, 55691, 55699.

(6) ★Prepare a JV to update floating stock balance monthly based on D035J data query retrieval (monthly) and D035K-B75-QR-L11 (quarterly). GLACs 14120, 14210, 55651, 55699.

(a) ★NOTE: Floating Stock/Spares. Floating stock are ERRC coded "XD2" items authorized for retention by depot maintenance to support job-routed maintenance production, or due in from maintenance/due out to maintenance(DIFM/DOTM) exchange. A floating stock item may be at the assembly, subassembly or component level of the end item being repaired. When the serviceable floating stock item is attached to the next higher assembly in the buildup/reassembly process, the unserviceable that originally

generated from the higher assembly earlier in the disassembly process becomes the floating stock asset, even though it is now in an unserviceable status. This unserviceable floating stock asset will then be either repaired or exchanged for a serviceable asset. In either case, the "new" serviceable floating stock asset then becomes the floating stock awaiting use. The floating stock asset may be a stock fund item which the DMBA must purchase or it may be an investment funded (alpha budget code) which is issued to the DMBA without charge (can be considered customer furnished materiel). The most common scenario is for depot maintenance to purchase floating stock using a "D7A" transaction with a type transaction "F". This transaction will establish a floating stock detail in D035K. A bill from the Supply Management Business Area (SMBA) to the DMBA for the purchase of the floating stock is generated in the D035J system. DMBA records this as an asset in GLAC 14120 at the standard price and reimburses the SMBA. At such time that it is decided to eliminate or reduce a floating detail, the floating stock is turned into supply using a "D6A" transaction with a type transaction "F."

(7) ★Prepare an annual JV to record stock list changes. Request a D035K data query after stock list changes have been processed in October for the new fiscal year. Compare balances to Sep 30 balances, excluding October transactions; difference is the price change. GLACs 14120, 14210, 55691.

(8) ★Prepare a JV to record value of material consumed in the statistical accounts based on G004H-143. GLACs 914XX, 99000.

(9) ★Prepare a JV to record unfunded exchangeable and expense material based on G004H-143. GLACs 917XX, 99000, 91800.

(10) ★Prepare a JV to record material purchases in statistical accounts based on D035J and D002A-M05. GLACs 980XX, 99000.

(11) ★Run a D035K data query for review and input to G004H of issues without control numbers; most will be MIC and floating stock but some will need to be input-if material.

26. ★TASK - Operate and Maintain Depot Maintenance Budget and Management Cost System (G035A)

★Guidance and procedures contained in DoD, Air Force, and AFMC publications assist in determining and often mandate classification of cost as direct or overhead. Overhead cost is further classified depending on whether or not a cost can be directly and economically identified to a specific area of direct production effort. Costs meeting this criteria are production overhead costs. All other overhead costs are general and administrative overhead costs. REFERENCE: AFMCM 177-20.

a. OPLOC:

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(1) Perform oversight review of G035A Depot Maintenance Budget and Management Cost System for unusual amounts. Coordinate corrective action as necessary with FSO.

(2) ★Provide the FGL11A.DAT and the FGL11B.DAT for G035A transaction updates.

(3) ★Reconcile the trial balance to the G035A-HF3 (attached to the JV). Differences are used for the unallocated WIP JV and subsequent input.

(4) Coordinate and monitor system changes for impact of accounting procedures.

b. FSO:

(1) Update and maintain Production Administration Table and Consolidation Table Master, due by 3rd WD.

(2) Act as OPR for the G035A system. Develop, generate, and forward system change requests to command system OPR. Update product distribution table as necessary.

(3) ★Update transaction file based on input from DMAG-AF section (OPLOC), F1, F4, and F7 input. An H069BQ retrieval should be used to validate the amounts.

(4) Notify programmer to update depreciation file (IDEAL).

(5) Prepare and complete G035A validation checklist to ensure all interfaces are processed correctly.

(6) Prepare and complete G035A to H069G reconciliation.

(7) Prepare and complete G035A to G072A reconciliation.

(8) Process interrogation requests and provide training as needed.

(9) ★Reconcile input to G035A-HFB. Differences are used for the unallocated WIP JV and subsequent input.

(10) ★Process Operating Cost Based Budgets (OCBB) in coordination with DMAG Budget Office.

(11) Validate system changes.

(12) ★Input building depreciation information into G035A for inclusion into the building depreciation data base (IDEAL). Source for new minor construction projects is the paid contract/work order in H103. Civil Engineers provide a report upon request for buildings and the ownership of the buildings. Use the current AFWCF policy on facilities and depreciation when updating the database.

★NOTE: The minor construction projects can be tracked by the Control Serial Number (CSN).

27. ★TASK - Depot Maintenance Industrial Fund, Cost Accounting and Production Report-ALC (H036A). .REFERENCE: AFMCM 171-226.

NOTE: This is an internal management report.

a. OPLOC:

No action required.

b. FSO:

(1) Request new weapons system codes from HQ AFMC/FM.

(2) Correct rejected transactions on File Maintenance Error List.

(3) Reconcile H036A recap to H069G General Ledger and explain all differences greater than two percent.

(4) ★Ensure G072D Contractor Facility Field Error List (L45) is worked. This monthly lists contracts which do not have a cage code and have accumulated cost greater than \$10,000.

(5) Send report to HQ AFMC/FM.

(6) Act as OPR for the H036A system. Develop, generate and forward system change requests to command system OPR. Update product distribution table as necessary.

28. ★TASK - Equipment and Equipment Depreciation (G017), Management Information Systems (MIS) and Minor Construction.

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a. OPLOC:

(1) Maintain subsidiary ledger for equipment Intransit. Individual items are tracked by Control Serial Number (CSN).

(2) Input equipment into the Intransit account based on payments from H103.

(3) Remove equipment when picked up in the G017.

(4) Coordinate costs of equipment with G017 monitor or equipment custodian through the FSO.

(5) ★Initiate follow-up, in concert with the FSO, on equipment discrepancies.

(6) Reconcile current month ending balance to obtain all needed General Ledger entries.

(7) ★Ensure AFWCF policies are being followed.

(8) ★Maintain subsidiary ledger for MIS and minor construction in development.

(9) Additions are based on H103 disbursements. Deletions and reclassifications are based on the final bill.

(10) Coordinate with the FSO for minor construction projects.

b. FSO:

(1) Act as liaison to resolve problems between OPLOC and G017 monitor.

(2) ★Coordinate reclassification actions on minor construction projects with Civil Engineers (CE) and DMAG plant management office in an effort to achieve consistency.

(3) ★Non-local MIS additions are based on input from HQ AFMC/FM.

29. ★TASK - Monitor and Update the Depot Maintenance Cost System (G072A).

REFERENCE: Draft 66-105.

a. OPLOC:

(1) ★Record the other Direct Costs cash disbursements and forward a copy of the support to the FSO for KA16 input..

(2) ★Perform final coordination with the FSO before preparing JVs.

(3) Reconcile Z29 product to the General Ledger for significant differences. Research differences and make corrective action as appropriate.

(4) Reconcile Work-in-Process (WIP) in General Ledger to the G072A as follows. Compare Cost of Goods Sold computed as in Method I and Method II below. Any difference is unidentified WIP, which should be researched and explained if material.

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METHOD I

Beginning WIP (G/L)	XXXXXXXXXXXXXXXXXXXXX
+ CY Production Costs	XXXXXXXXXXXXXXXXXXXXX
= Total Cost to Account for	XXXXXXXXXXXXXXXXXXXXX
G072A-N11 Allocated	XXXXXXXXXXXXXXXXXXXXX
+ G072A-D03 Unallocated	XXXXXXXXXXXXXXXXXXXXX
= Total Ending WIP	XXXXXXXXXXXXXXXXXXXXX
Total Cost to Account for	XXXXXXXXXXXXXXXXXXXXX
- Total Ending WIP	XXXXXXXXXXXXXXXXXXXXX
= Cost of Goods Sold (COGS)	XXXXXXXXXXXXXXXXXXXXX

METHOD II

Beginning WIP (G/L)	XXXXXXXXXXXXXXXXXXXXX
+ CY Production Costs	XXXXXXXXXXXXXXXXXXXXX
= Total Cost to Account for	XXXXXXXXXXXXXXXXXXXXX
Cost of Goods Sold (G072A-Z27)	XXXXXXXXXXXXXXXXXXXXX
+/- Adjustments	XXXXXXXXXXXXXXXXXXXXX
= Total Cost of Goods Sold	XXXXXXXXXXXXXXXXXXXXX
Total Cost to Account for	XXXXXXXXXXXXXXXXXXXXX
- Total Cost of Goods Sold	XXXXXXXXXXXXXXXXXXXXX
= Total Ending WIP	XXXXXXXXXXXXXXXXXXXXX

NOTE: Examples of discrepancies rejected in file maintenance in G072A, reflect erroneous other direct costs.

b. FSO:

(1) Input unplanned Other Direct Costs, typically only mission TDY costs on permanent Job Order Numbers (JON). Due 2nd WD. (KA16 input format) Source: H069BQ, 524XX GLAC in the RC/CC field.

(2) ★Review the settlements vs estimated mission travel to determine whether a KA45 transaction is necessary.

(3) ★Reconcile “K” products to the “R” products.

(4) After G035A validation, notify surveillance programmer to continue G072A runs, job streams KA through NA (pre-file adjustments).

(5) Review G072A-K21 interface and validation review.

(6) Check that prior month EOM balances were the beginning month balances for the current month.

(7) Verify the Direct Product Earned Hours (DPEH) with the G004L.

(8) Verify the Direct Product Actual Hours (DPAH) with the G037G-D2.

(9) Verify Direct Labor costs with the G037G-JV1.

(10) Verify Actual Material Cost with the G004H-143.

(11) Verify Overhead costs with the G035A-H0G.

(12) Verify Other Direct costs with the G072A-D17.

(13) Initiate reruns with G072A monitor.

(14) Prepare and input sales adjustments as necessary (e.g., KA36 input format).

(15) Advise surveillance programmer to pick up file maintenance and continue job streams.

(16) Reconcile KA runs with the R runs.

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(17) ★Input file maintenance (KA45) within timeframes provided by the OPLOC (DMAG-AF). Estimates in G072A are overlaid with the actual TDY expenses in this process.

(18) Review G072A-V06 for file maintenance.

(19) ★Keep OPLOC DMAG-AF apprised of status of job streams.

(20) Act as liaison to G072A system monitor to ensure distribution of products.

(21) Forward list of sales adjustment actions to OPLOC.

(22) Reconcile "Z" products to the "R" products. Forward copy of the Z29 (first run) after reconciling for use in the G/L validation.

30. TASK - Miscellaneous

a. OPLOC:

(1) Provide assistance as requested. Participate as team member, such as BPR, IPT, PAT, etc.

(2) Evaluate suggestions.

(3) Perform internal control reviews.

(4) Perform End-of-Year (EOY) procedures per DFAS-DE.

(5) Provide briefings as required.

b. FSO:

(1) Provide assistance as requested. Participate as team member, such as BPR, IPT, PAT, etc.

(2) Evaluate suggestions.

(3) Perform internal control reviews.

(4) Request new GLACs to support mission requirements.

(5) Process reimbursements and refunds as necessary for things such as Foundry of the Future, PMEL, civilian workload.

(6) Provide briefings as required.

(7) Provide assistance in preparing budgets as requested.

31. TASK - Provide Financial Coding Package to the OPLOC Accounts Management and Recon Branch

a. OPLOC:

Coordinate the FSO's financial coding package.

b. FSO:

Develop, update, obtain OPLOC's coordination, and send financial coding package to the OPLOC Accounts Management and Recon Branch.

32. ★TASK - End-Of-Year CLOSE-OUT.

a. OPLOC:

(1) ★Receive close-out letter from DFAS-DE

(2) ★Coordinate close-out activities to include system run schedules and reporting with FSO

b. FSO:

★Receive close-out letter(s) and initiate actions as required.

33. ★TASK - End-Of-Year Procedures

a. OPLOC:

★Perform Year-End Labor Adjustment in coordination with the FSO to ensure year-end labor accruals reflect the actual liabilities.

b. FSO:

Provide labor adjustments to OPLOC for year-end liabilities (Management Product #1, biweekly product from payroll).

34. ★TASK - Review of Vouchers for Correct GLAC.

a.. OPLOC:

- (1) ★Monthly pull a random selection of vouchers.
- (2) ★Review the GLAC assigned (normally in the accounting classification).
- (3) ★If the wrong GLAC is used, correct the general ledger.
- (4) ★Pass to FSO to correct the process of assigning GLACs.

b. FSO:

- (1) ★Assist the OPLOC in determining if proper GLA is being used.
- (2) ★Take appropriate action when notified by the OPLOC.

35. ★TASK - Prior Period Adjustments

a. OPLOC:

★The responsibilities and actions are the same for both the OPLOC and FSO. During the course of operations, the OPLOC or FSO may discover a transaction(s) which should have be recorded in a prior period. If material, a prior period adjustment will be requested from DFAS-DE/ANMC. DFAS-DE/ANMC will coordinate with HQ AFMC/FMRI and either grant or deny the request.

b. FSO:

★The responsibilities and actions are the same for both the OPLOC and FSO. During the course of operations, the OPLOC or FSO may discover a transaction(s) which should have be recorded in a prior period. If material a prior period adjustment will be requested from DFAS-DE/ANMC. DFAS-DE/ANMC will coordinate with HQ AFMC/FMRI and either grant or deny the request.

36. ★TASK - User Access Validation-Organic.

a. OPLOC:

- ★None.

b. FSO:

(1) ★Yearly, obtain the User Access List from DISA on those systems for which you are OPR.

(2) ★Check to ensure listed users have a need for access to the system, have access to only those areas for which they have a need, and have the appropriate level of access.

CHAPTER 5, SECTION D

D. ★This Section Not Used--Reserved for Future Use.

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CHAPTER 5, SECTION E

E. COST ACCOUNTING BRANCH.

NOTE: This section not applicable to ANG/Rome Lab.

The Job Order Cost Accounting System (JOCAS II) collects job order cost accounting information and maintains an accurate database from which users can produce reliable and timely management reports. The system provides interactive, real-time access to an on-line database giving users more timely information. JOCAS II is a table-based system, utilizing a series of master, support, working, and history tables to consolidate cost information. JOCAS II can track costs for multiple costed entries at a single site by assigning separate account identifiers (AIDs) for each entity being costed.

JOCAS II interfaces with other systems to provide an automated input of data collected by those systems. This data is used to update table information in JOCAS II. The system provides a detailed accounting of direct, indirect, and overhead costs. Particular emphasis is placed on reimbursable costs. JOCAS II enables users to track costs and cost summaries back to their original source of entry, thereby providing an audit trail for all cost accounting data. Corrections to data must be accomplished at the original source of entry. This ensures auditability of data between both the source system and JOCAS II. Validating the costs of providing products and services is another feature of the cost system. The system provides tools that allow the managers to monitor accrued costs and maintain the rates charged for these products and services. JOCAS II has estimating capabilities based on historical job ordered costs. Estimates created in the system can be tracked against actual costs. The system has a separate module that generates journal voucher and billing information files that are transferred into the General Accounting and Finance System (GAFS).

Cost information is provided through a variety of standard and pre-formatted reports. Reports can be tailored to suit users needs through the capability of generating custom designed 'Ad Hoc' reports which can be saved for future use. The cost information, user support, and JOCAS II operations are facilitated by the associates/members within the Cost Accounting Office, at the Wing/installation, and the Cost Accounting Branch at the servicing OPLOC.

The implementation and integration of the JOCAS II System, into the local financial management operation for the costed entity, is the primary responsibility of the Chief, Cost Accounting Office (CCAO). This responsibility also includes the need to fully understand the organizational mission of the costed entity as well as the structure necessary to support full cost operations within that type of entity. The CCAO acts as the primary focal point for system operation between field operatives, the command OPR and the servicing activity. The CCAO is also tasked with being the expert on the internal capabilities of JOCAS II and its possible adaptation to the various unique cost accounting requirements which arise.

Evaluating the local operation of JOCAS II, as well as, identifying and documenting any noted deficiency in operations are also responsibilities of this position. The CCAO evaluates the referenced deficiency to determine if it is systemic or operational in nature. Systemic deficiencies are referred to DFAS-DE/ANMC for review.

The CCAO establishes, periodically updates, and publishes a list of specific JOCAS II Focal Points for each major organization supported by JOCAS II. Focal Points should be maintained. Constant communication with serviced organizations is also required to ensure the optimization of various consolidation processes and other production routines.

The CCAO designs, develops, implements and monitors any local cost accounting policies and/or procedures as may be necessary to adapt the system operation ensuring flexibility. This task is accomplished by:

- Maintaining appropriate documentation for all unique policies/practices which require local procedures to be established.
- Ensuring that any locally designed, developed, and implemented practice conforms to MAJCOM, Air Force and DoD regulations, policies, directives, etc. as they pertain to cost accounting operations for the specific costed entity being serviced.
- Modifying and maintaining all locally established policies, practices, etc. in such a manner as to ensure that changing customer requirements are fully met in support of changing business conditions.

The CCAO ensures a JOCAS II System Administrator (JSA) is specifically designated for system operation. The JSA must work with the Systems Administration Branch to ensure the smooth transition of information between the OPLOC and FSO. The JSA must have detailed experience in the use of systems within the UNIX operating environment, and be well versed in the use of ORACLE and its use in financial operation systems.

The CCAO ensures a JOCAS II Functional Data Base Administrator (FDBA) is specifically designated for the serviced organization. A separate FDBA should be assigned to each Account ID established to ensure complete customer service for each costed entity. The FDBA must work with the Cost Accounting Branch to ensure the smooth transition of information between the OPLOC and FSO.

The accuracy, completeness and currenctness of all master tables required to support JOCAS II operations are the primary responsibilities of the FDBA. Periodic reviews of transactional data are required to ensure that data elements available within JOCAS II are properly utilized within the guidelines for the specific costed entity being serviced. The FDBA is responsible for the identification of deficiencies within data element structures within JOCAS II and related source systems (i.e. GAFS, SBSS, WIMS, etc.) for the AID in question. The FDBA also maintains standard system configurations and table structures.

The FDBA ensures the validity, currentness and appropriate documentation supporting the JOCAS II Job Order Register. The JON master table contains the data necessary to generate the Job Order Register (JOR). The JOR is crucial for the successful operation of JOCAS II. The FDBA either maintains the table within the CAO or monitors the controls employed by using organizations who have been duly authorized to maintain this table within their organization.

The FDBA, having received direction from the CCAO, ensures all current reimbursement policies are incorporated into the JOCAS II reimbursable billing logic, tables and operations. The FDBA maintains the required tables supporting the Funding, Billing and Journal Voucher modules embedded within JOCAS II. Accordingly, the FDBA ensures the GAFS data base is maintained to support automated billing documentation generated by JOCAS II. A close working relationships with other system OPRs is required of the FDBA in order to optimize the incorporation of required system changes, policies, etc. into cost accounting operations.

Personnel in the cost accounting office must be available to assist local management of the serviced costed entity in the design, preparation and complete analysis of JOCAS II data. The interpretation of cost accounting data can best be performed by those who completely understand the system composition and the results of operations for the respective period. Therefore, this office becomes an integral part of the financial management team; identifying deficiencies, potential problems, etc. in sufficient time to ensure successful corrective processes and actions are taken.

Both the cost accounting office chief and the functional database manager assist management in the use of JOCAS II for other than complete costed entities. Various modules of JOCAS II may be used to support other local requirements in the financial area.

With other uses of the system comes the responsibility of ensuring that other system use conforms to existing DoD policies and instructions as defined through other directives at Air Force, MAJCOM or local levels. However, the CCAO retains the responsibility for interpreting these directives and applying sound cost accounting policies and practices when adapting system capabilities to these uses.

1. TASK - JOCAS II Table Maintenance.

Table maintenance includes the receipt, coordination, processing and data entry of required changes to various elements within the JOCAS II master tables. Table changes will take various forms including electronic file overlays, supplemental standard data items, local appendices to standard elements, file interfaces from other standard systems, etc. Table update functions may be divided into several categories, including Standard Tables, System Tables, Audit Tables, cross-reference Tables, Local Tables, etc., (reference JII User Guide, Chapter 13 and appendix D).

a. OPLOC:

Assist in validating standard system data elements when required by the Cost Accounting Office at the FSO.

b. FSO:

The Cost Accounting Office, in conjunction with the JSA, updates system tables based on data from various sources.

(1) On-line updates are accomplished via manual input. Where necessary, records are created on-line utilizing information received from other sources.

(2) Electronic file overlays are accomplished primarily in conjunction with Fiscal Year-end conversion.

(3) System releases are received from MSG/SF.

(4) Files are interfaced from other standard systems (i.e. GAFS, SBSS updates).

(5) JOCAS II tables are internally updated from interactive data input and/or batch interfaces (i.e. audit tables and cross reference tables).

2. TASK - JON Master Table Maintenance.

Updates to the JON Master table are the responsibility of the JON Manager. Records creation and/or update is accomplished either interactively, on-line, or through MIS interfaces received and run in batch mode in conjunction with the JSA. Updates are committed to the data tables on-line where MIS interfaces are utilized.

a. OPLOC:

No functions for this task.

b. FSO:

(1) The Cost Accounting Office reviews the Job Order Register (JOR) for currentness and validity.

(2) The Cost Accounting Office, in conjunction with the JSA, uses available SQL scripts, Ad Hoc and standard reports for validation of table data.

(3) Problem identification and resolution - Reference TASK 18.

3. TASK - JON Estimates.

The estimation process is required to plan support for customer requirements in a reimbursable situation as well as for customers utilizing a firm fixed price arrangement. The capability to produce custom estimates, either by comparison of previously recorded historical data for similar efforts/projects, or for new conceptual programs, is a documented requirement of the using community. Knowledge of current policies in the Space Launch Act, laboratory agreements, and commercial efforts under the Cooperative Research and Development Act (CRDA) have a significant bearing on the level of detail which is required by the financial community in developing a realistic estimate to support a customer requirement. JOCAS II allows for such estimates to be built, based on available data, templates, outyear projections, including inflation factors, etc., which gives the financial manager the tools necessary to respond to the constant queries for detailed information from JOCAS II.

a. OPLOC:

No functions for this task.

b. FSO:

(1) Responsible for assisting the user community in development of Job Order estimates as requested by the user, (reference JII User Guide, chapter 10).

(2) The user community is required to develop estimates for all Job Orders. The Cost Accounting Office will assist in the identification and development of the estimates using the estimating module in JOCAS II. JOCAS II provides a module for developing estimates based on historical job ordered costs.

(3) Any users requiring data extraction from JOCAS II for estimating purposes are required to coordinate with both the CCAO and JSA to accommodate their needs.

4. TASK - RON Master Table Maintenance.

A reimbursable order number identifies a customer funding document. Reimbursable orders may take the form of; AF Form 185, DD Form 448, Letters of Credit, NDPRs, pre-paid (cash) deposits, etc. This list is not all inclusive. Documents based on locally negotiated agreements also support reimbursable arrangements.

a. OPLOC:

(1) The Cost Accounting Branch receives “accepted” documents from the FSO, of the ordering activity, for obligations against established commitments.

(2) The Cost Accounting Branch receives information copies of the accepted orders from the FSO to establish appropriate files.

(a) Files are established, in UFO order, for the records maintenance and control of collection actions against Filled Customer Orders (FCOs).

(b) Files are also established, in DOV order, for the regulatory compliance of fund control and files disposition for disbursed, reimbursed, and refunded orders.

b. FSO:

(1) The RON Manager is responsible for building the RON Master Table based on accepted funding documents (reference JII User Guide, chapter 10).

(2) The ordering activity establishes commitment records prior to forwarding funding documents to the performing activity for acceptance.

(3) Maintenance of the RON Master table is performed in response to amendments of funding documents (i.e., funding level changes, changes in data elements) and funding re-allocations based on fiscal year-end projections.

(a) The FSO of the performing activity accepts all funding documents and forwards an information copy of the accepted order to the OPLOC Cost Accounting Branch for records disposition and documentation support of future billings.

(b) The FSO of the performing activity enters Unfilled Customer Orders (UFOs) into GAFS upon acceptance. All pertinent addressing information is included on copies of documents forwarded to the OPLOC Cost Accounting Branch.

(4) Changes to the RON Master “RON field” must be coordinated with the JSA to ensure all related tables are updated appropriately.

(5) The Cost Accounting Office, in conjunction with the JSA, uses available SQL scripts, Ad Hoc and standard reports for validation of table data, (reference TASK 21).

(6) Problem identification and resolution, (reference TASK 18).

Suggestion: A separate user's group should be established in JOCAS II to allow OPLOC access to the RON Master tables with 'view-only' capability in order to perform research and data validations. Specialized views should be established within IQ for Ad Hoc query capability with limited data access for research.

5. TASK - RON Billing Entry.

This table maintains billing information for all reimbursable orders contained in the RON Master to support journal voucher and SF 1080 billing requirements. Information is entered into 'templates' in order to specify office charged and office receiving data for subsequent inclusion on the SF 1080 bills being forwarded to the OPLOC. (See also TASK 15, JV/1080 Billing)

a. OPLOC:

No functions for this task.

b. FSO:

(1) The FSO establishes RON billing entry information, and Unfilled Customer Orders (UFOs), after acceptance of the funding document by resource advisors, (reference TASK 4 and JII User Guide, chapter 11).

(2) Coordination between the RON Manager and the RON billing entry designee is performed :

(a) To ensure Unfilled Customer Orders established in GAFS and RON funding information in the RON Master table are reconciled, balanced and validated;

(f) To ensure billing status is validated (billing 'flag' is set to Yes or No);

(c) To resolve any RON billing table entry problems as they relate to funding documents.

6. TASK - Indirect and Overhead Rate Development.

Indirect and Overhead rates are calculated and applied/distributed by JOCAS II. An indirect cost pool is established from indirect Job Order Number costs. An overhead cost pool is established which includes overhead Job Order costs for labor (i.e. EEICs 201 and 39x) and all other non-Job Order costs from GAFS for overhead cost centers. Indirect and overhead cost pools are divided by direct labor hours to establish suggested indirect and overhead rates. Indirect and overhead rates are distributed to JONs by multiplying the rate

by direct labor hours. Indirect costs is distributed only to direct hours for direct cost centers. Overhead cost is distributed to all direct labor hours for both direct and overhead cost centers.

a. OPLOC:

No functions for this task.

b. FSO:

(1) The Cost Accounting Office ensures all RC/CCs are coded as either 'D' for Direct Cost Centers or 'O' for Overhead Cost Centers (Note: There are no Indirect RC/CCs in JOCAS II).

(2) The JON Manager ensures JONs are coded as "Indirect", "Direct", or "Overhead" for use in the cost distribution process.

(3) The Cost Accounting Office will provide guidance to the using community to ensure the proper establishment and use of the "Indirect", "Direct", and "Overhead" JONs.

(4) The Cost Accounting Office will run the distribution process at least monthly to ensure timely distribution of Indirect and Overhead costs for inclusion in month-end reports, (reference JII User Guide, Appendix B).

(5) Calculations of Indirect and Overhead costs are accomplished by the Cost Accounting Office.

(6) CCAO/FDBA periodically runs the suggested rate processes for Indirect and Overhead rates CSU J113012, RC/CC Rate Master.

(7) The managers within the Financial Management and Comptroller (FM) community will designate individuals to review and validate all suggested rates.

(8) Chief, Cost Accounting Officer is required to approve all rate changes. Requests for deviations from suggested rates must be fully documented by the user and this documentation must be maintained in the cost accounting office upon approval.

(9) The Cost Accounting Office/ FDBA is responsible for loading approved rates into the RC/CC Rate Master Table within JOCAS II, (reference. JII User Guide, chapter 13).

7. TASK - Product and Service Code Development and Maintenance.

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Users identify products and services in JOCAS II by developing a P&S Code. A Product is a tangible item (such as a chart or completed software program) and a Service is an intangible item (such as an engineering labor hour or an aircraft flying hour). Codes are developed using each EEIC, RC/CC, and Fund Code combination that contributes to the provision of each Product and Service. Rates are established by specifying the quantity of each EEIC, RC/CC, Fund Code combination, used for providing one unit of the Product and/or Service, then applying a rate for each EEIC, RC/CC, Fund Code combination. The total rate charged for one unit of each product or service is calculated by accumulating the individual rates according to the quantity of each EEIC, RC/CC, Fund Code provided, (reference JII User Guide, chapter 9).

a. OPLOC:

No functions for this task.

b. FSO:

(1) Codes and associated rates are developed by the JOCAS II using community. Codes, rates, justifications and supporting data are provided to the Cost Accounting Office for approval and inclusion in the P&S master tables.

(2) The CCAO is responsible for reviewing and approving all P&S codes, rates, justifications, and the methodologies used in developing the rates.

(3) The CCAO validates the P&S rates by ensuring appropriate master table updates are accomplished.

(4) Source documents are maintained within the Cost Accounting Office following AFR 4-20 files disposition guidelines.

(5) Suggested rates are developed from JOCAS II actual costs. The CCAO reviews and coordinates any variances in suggested rates with JOCAS II users. Deviation from suggested rates is contingent on both user justification and subsequent CCAO approval, (reference JII User Guide, chapter 9).

(6) Use available SQL scripts, Ad Hoc and standard reports for validation of suggested P&S rate data prior to acceptance, (reference TASK 21).

(7) Problem identification and resolution, (reference TASK 18).

8. TASK - JOCAS II Labor Processing.

Labor processing is a key function of JOCAS II, accumulating both hours and costs to Job Order Numbers (JONs). Labor entry, approval and adjustments are processed via on-line input through the JOCAS II labor modules (reference JII User Guide, chapters 6 & 7).

a. OPLOC:

No functions for this task.

b. FSO:

(1) Manual labor data entry is accomplished by locally assigned personnel.

(2) Data entry personnel designate the Job Order Number used to Auto-populate labor hours in the frequently used JON field within the labor entry modules to record pre-defined labor hours based on the individual's work schedule, (reference JII User Guide, Ch 6 for establishment of Frequently Used JON).

(3) Use available SQL scripts, Ad Hoc and standard working table reports for validation of labor data prior to approval (reference TASK 21).

(4) Labor entries are approved by Supervisors (reference JII User Guide, chapter 7).

(5) Use available SQL scripts, Ad Hoc and standard reports for validation of labor approvals subsequent to the approval process (reference TASK 21).

(6) Supervisors, or individuals designated by the supervisor, input required adjustments to labor data (reference JII User Guide, chapter 7).

(7) Labor adjustment entries are approved by Supervisors (reference JII User Guide, chapter 7).

(8) The FSO/Air Force should reconcile DCPS labor hour data with JOCAS II labor hour data.

(9) Problem identification and resolution (reference TASK 18).

(10) Unusual or unique adjustments must be coordinated with the Cost Accounting Office.

9. TASK - JOCAS II Product & Service Processing.

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Product and Service rates are developed and identified to standardize costs for items. P&S entry, approval and adjustments are processed via on-line input through the JOCAS II P&S modules.

a. OPLOC:

No functions for this task.

b. FSO:

(1) Manual P&S entry input by locally assigned personnel (reference JII User Guide, chapter 6).

(2) Use available SQL scripts, Ad Hoc and standard working table reports for validation of P&S data prior to approval (reference TASK 21).

(3) P&S entries are approved by locally designated approvers (reference JII User Guide, chapter 7).

(4) Use available SQL scripts, Ad Hoc and standard reports for validation of P&S data subsequent to approval (reference TASK 21).

(5) P&S approvers, or designated individuals, input required adjustments to P&S data (reference JII User Guide, chapter 7).

(6) Problem identification and resolution (reference TASK 18).

10. TASK - Cost Transaction Processing.

Cost transactions are utilized for data that cannot enter the JOCAS II system through other means. The CCAO must approve all cost transactions.

a. OPLOC:

No functions for this task.

b. FSO:

(1) Manual cost entries are input by authorized personnel assigned locally by the CCAO (reference JII User Guide, chapter 6).

(2) Use available scripts, standard working table reports, and source documentation for validation of cost data prior to approval (reference TASK 21).

(3) Cost entries are approved by the CCAO (reference JII User Guide, chapter 7).

(4) Problem identification and resolution (reference TASK 18).

11. TASK - Scheduling of Control Software Units (CSU).

Scheduling of CSUs is vital to recording and reporting costs. The requisite scheduling and processing of system interfaces, correction runs, CCAO reports, MIS interfaces, etc. requires coordination within the local community on a daily basis to ensure correct processes are scheduled and executed both in the proper sequence and in a timely manner. An extensive knowledge of JOCAS II processes, purpose of the processes and reports is the key to successful scheduling and execution of CSUs.

a. OPLOC:

(1) The Cost Accounting Branch associates must coordinate all branch CSU requirements with the FSO.

b. FSO:

(1) The FDBA is responsible for scheduling and executing all CSUs. Specifically, the Cost Accounting Office is responsible for coordinating all JOCAS II user data requirements prior to executing the CSUs.

(2) The FDBA and JSA are jointly responsible for reviewing electronic files for valid file format prior to scheduling and executing the CSU. Files are validated for data integrity and file format by the FDBA.

(3) The CCAO is responsible for coordinating requests from users that do not have access to scheduling and executing CSUs. Scheduling access is granted to JOCAS II users in accordance with security procedures. Cost Accounting Branch, TASK 24b(1).

(4) The FDBA is responsible for maintaining a control log for all electronic data interchange files to include, at a minimum, full file name and date executed. Locally developed control logs can be maintained electronically or manually.

(5) Problem identification and resolution, (reference TASK 18).

(6) Error correction and validation is accomplished as applicable, (reference TASK 20 JOCAS II Error Correction).

12. TASK - JOCAS II Interfaces.

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Costs and table data are supplied to JOCAS II through batch interface processes. Cost and table data accumulation is accomplished through the scheduling, receipt, interface, review and correction of financial and management information integrated from numerous systems outside of JOCAS II. Data imported from external systems includes: accounting, supply, civil engineering, computer utilization, and contractual data, as well as pertinent managerial data required for JOCAS II operations. Managerial data is supplied through system interfaces from personnel systems (civilian and military) as well as support data from payroll systems and other miscellaneous utilization systems.

a. OPLOC:

(1) The Cost Accounting Branch ensures that timely and appropriate interface data is available at the DMC for transfer to the JOCAS II system. File transfers are accomplished for the following interfaces based on Functional Agreements, MOAs, MOUs, etc. at the FSO (reference Systems Administration Division TASK 2).

(a) GAFS 13A File.

(b) Generic H10.

(2) The Cost Accounting Branch establishes, monitors, and maintains the appropriate connectivity and electronic data interchange mechanisms to accomplish file transfers (i.e. FTP, ADRSS II, DataXpress) (reference Systems Administration Division TASK 12).

(3) The Cost Accounting Branch notifies the FSO/Cost Accounting Office when database changes have been processed by the OPLOC, Accounts Management and Recon Branch. (Reference Accounts Management and Recon Branch (AAA), TASK 5a(1).

b. FSO:

(1) Negotiate and ensure functional agreements, MOAs, MOUs, or other coordinated efforts are finalized to facilitate timely and appropriate electronic data interchange. The FSO is responsible for maintaining the availability of all desires, retrievals, and data dumps for the creation of data files. JOCAS II utilizes desire information and formatted retrieval information, as opposed to generic data dumps, from standard systems.

(2) The Cost Accounting Office FDBA maintains interface control logs to ensure all required electronic data interchanges are imported to JOCAS II:

(a) SBSS retrieval.

(b) CIVPERS desire.

- (c) MILPERS desire.
- (d) WIMS.
- (e) CAMS.
- (f) VIMS.
- (g) GAFS.
- (h) Contractor Uploads.
- (i) Other systems.

(3) The FDBA and/or JSA schedules, executes, and ensures completion of appropriate CSUs to accomplish data updates.

(4) The JSA is solely responsible for ensuring files are available and retrieved once the files are produced by other standard systems, contractor or Management Information Systems. All electronic data interchange problems are resolved by the JSA.

(5) The FDBA is responsible for ensuring JOCAS II data integrity. Error correction and data validation is accomplished as a result of source systems files updating JOCAS II tables, (reference TASK 20 JOCAS II Error Correction).

(6) The Cost Accounting Office receives notification from the Cost Accounting Branch when mass database changes are processed, (reference Accounts Management and Recon Branch (AAA), TASK 5a(1)).

(7) All requests for mass database changes to JOCAS II requirements are coordinated with the OPLOC Cost Accounting Branch.

13. TASK - Defense Civilian Payroll System JOCAS II Interface.

JOCAS II has been approved by DFAS-HQ as a source data automation (SDA) system to interface time and attendance (T&A) data to the Defense Civilian Payroll System (DCPS). To support this interface, JOCAS II has developed a Civilian Payroll Interface Module (CPIM) to feed T&A data to DCPS. This interface will work in conjunction with the labor entry and approval modules in JOCAS II. By utilizing the JOCAS II interface to DCPS dual labor data entry will be eliminated.

a. OPLOC:

No functions for this task.

b. FSO:

(1) Labor must be entered and approved by the last Friday of each pay period in order to be available for interface to DCPS by the Monday following the pay period. Alternate schedules may be necessary (i.e. Holidays), (reference applicable DFAS policies, TASK 8 and 12).

(2) The FSO, in conjunction with the JSA and DCPS Customer Service Representative (CSR), schedules and submits the interface file to the appropriate DCPS payroll center, (reference Tasks 11 and 12 and JII User Guide) .

(3) Request any missing T&A reports subsequent to transmission and interface of the payroll data. Validate and coordinate with organizational focal points or customer service representatives for correction of errors as required. All corrections must be in DCPS by 1200 hours on the Tuesday following the end of the pay period.

(4) The JSA is responsible for retrieving the Master Employee Record (MER) extract and ensuring the availability of the retrieved file for FDBA use, (reference TASK 12).

(5) The FDBA schedules and accomplishes the interface/upload of the MER extract to update the appropriate Employee Master table records with DCPS data, (reference TASK 11).

(6) The FSO must distinguish between JOCAS II labor data and DCPS payroll data to determine the correct files disposition and records maintenance and/or retention, (reference AFI 4-20 and local file disposition plans).

14. TASK - End of Month Processing.

There are several steps that must be taken each month to successfully process all JOCAS II history table records/data in relation to products & services, costs and labor. Table data must be consolidated in preparation for end of month reporting. In addition, a number of systemic edits/validations must be accomplished on internal tables and templates within JOCAS II, (reference Month-End Checklist in the JOCAS II User Guide and JOCAS II System Administrator Manual).

a. OPLOC:

The Cost Accounting Branch coordinates the JV/Accounts Receivable Processing with the FSO/Cost Accounting Office, (reference . TASK 16 & 17).

b. FSO:

(1) The Cost Accounting Office, in conjunction with the JSA, runs the scripts in the cao_reports.sql file (reference JII User Guide chapter 13 and JII System Administrator's Manual, chapter 11.2).

(2) The Cost Accounting Office reviews cao reports and determines corrective actions, as required, then forwards the actions to the appropriate organization for correction (reference TASK 21).

(3) The FDBA ensures JOCAS II error correction has been accomplished (reference TASK 20b).

(4) The CCAO ensures all interfaces have been processed into the system (reference TASK 12).

(5) The CCAO ensures all approvals have been accomplished for manual input of JOCAS II data (reference Tasks 8, 9, 10).

(6) Consolidations are scheduled by the FDBA. The FDBA, in conjunction with the JSA, ensures all consolidations have completely processed to update all applicable tables (reference TASK 11 and JOCAS II User Guide CSU J162001).

(7) The Cost Accounting Office is responsible for notifying the JOCAS II user community of the status of month end processing.

(67) The Cost Accounting Office is responsible for making available standard reports (reference Tasks 11 and 21).

(9) The Cost Accounting Office is responsible for making JV/Accounts Receivable data available to the OPLOC. Coordination with the Cost Accounting Branch is imperative (reference TASK 16).

15. TASK - JV/1080 Billing.

The Journal Voucher/Billing CSU provides automated journal vouchers (OF 1017G) and SF 1080 bills. Subordinate CSUs provide for the creation and population of required data tables, the processing of those tables, and the reporting of journal vouchers and bills. The subordinate processes include; Journal Voucher/Billing setup and Pre-processing, Journal Voucher Consolidation, and Billing Consolidation. These processes result in reports, vouchers, and flat file information for uploading into GAFS, (reference JII User Guide, Ch 4).

a. OPLOC:

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(1) After receipt of the electronic data interfaces from the Systems Administration Division, the Cost Accounting Branch ensures interfaces are available by site-id for timely and accurate billing of Job Order costs (reference TASK 12).

(a) The Cost Accounting Branch is required to coordinate additional generic H10 files by site-id, as needed by the FSO, to accommodate completion of the billing processes.

(b) The Cost Accounting Branch is required to maintain unique voucher control logs for all JOCAS II reimbursable transactions (reference TASK 17).

(c) Standard voucher numbering conventions (i.e. E = SF 1080 Voucher sequence, CE = SF 1080 Schedule sequence) will be used and must be included in the JOCAS II system parameter tables.

(d) The Cost Accounting Branch is required to maintain a bill number control log for all JOCAS II reimbursable SF 1080 bills being submitted to customers/vendors for cash collection (Direct Bills).

(e) Standard Bill numbering conventions (i.e. R = SF 1080 Direct Bill Number) will be used and must be included in the JOCAS II system parameter tables.

(2) The Cost Accounting Branch receives billing data files and produces JV/1080 products for processing and disposition. (See TASK 15.)

b. FSO:

(1) The Cost Accounting Office ensures all end-of-month processes have been accomplished (reference TASK 24). At this point, all CCAO reports should have been reviewed and validated.

(2) The FDBA ensures System Parameter Table is updated properly.

The Cost Accounting Office ensures the sequential system generated bill numbering convention includes a site identifier (reference JII User Guide, chapter 4).

(3) The FDBA ensures all master tables are established and properly maintained. Particular attention must be paid to updating all tables effecting the JV/1080 bill process (reference JII User Guide, chapter 4 and TASKS 1, 2 and 4).

(4) The Cost Accounting Office ensures appropriate GAFS addresses are established based on the flat file generated from the PSR Request process, CSU J181009.

(5) The Cost Accounting Office processes the Reimbursable Cost Funding CSU, J181002, to fund reimbursable JON costs from the JON costs cumulative table.

(6) The FDBA should check the Costs Unfunded table to ensure that all unfunded costs are being worked and moved to costs funded.

(7) The FDBA schedules and runs the reports processes associated with the JV/1080 billings.

(8) The FDBA accomplishes the Additive Rate Processing, CSU J181004, to apply additive costs to the applicable reimbursable JON costs.

(9) Error correction and validation is accomplished as applicable, (reference TASK 20 JOCAS II Error Correction).

16. TASK - Journal Voucher (JV) Processing.

Journal Voucher transactions affect a transfer of expenditures from one account to another within the same appropriation (FC/FY). Accordingly, the process credits Direct Budget Authority (DBA) and debits Reimbursable Budget Authority (RBA). The JOCAS II process equates the 'RECEIVING' office type with DBA and the 'CHARGED' office type with RBA. These expenditures primarily include, but are not limited to, labor costs that were originally expended from the performer's DBA. The Journal Voucher Consolidation process uses information provided by the setup and pre-processing modules to create Journal Voucher records, provide JV reports, and produce a flat file. The flat file contains records summarized by Program Summary Record (PSR) addresses for transfer to GAFS. The process consolidates funded reimbursable JON cost records that have accumulated since the previous reporting cycle into the JV Cumulative Table.

a. OPLOC:

(1) Responsible for uploading JV flat file information into GAFS. Files are received from the FSO using File Transfer Protocol (FTP) procedures developed in accordance with the FSO/Cost Accounting Office JSA. Coordination is required with the FSO for error correction and problem resolution.

(2) Notification is received from the FSO after the 'flat file' has been made available for the OPLOC on the file server. Coordination with each FSO must be accomplished to establish standard file transfer procedures and notification procedures. Notification is accomplished by E-Mail, FAX, Telecon, or other authorized means of communication.

(3) Interface transfer files are received by accessing the \$J2_xfer directory at each FSO. After the file has been FTP'd to the OPLOC the Cost Accounting Branch in turn

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uploads the information to GAFS by utilizing standard GAMPS procedures (reference AFM 177-370).

The Cost Accounting Branch notifies the FSO when the JV GAMPS transaction file has been successfully transferred to GAFS. This process must be run prior to uploading the SF 1080 GAMPS transaction file.

(4) Standard printing procedures must be established with each FSO to ensure the Cost Accounting Branch has appropriate print capability for JV reports.

(5) After notification of print file availability by the FSO, the Cost Accounting Branch must print the JOCAS Journal Voucher Report file and the associated Journal Voucher Flat File report resulting from CSUs J182003 and J182005, respectively.

(a) The Journal Voucher Report and the Flat File report are printed as supporting documentation to the source document JV processed into GAFS.

(b) Journal Vouchers and documentation are filed and disposed of in accordance with established records disposition plans.

b. FSO:

(1) The FSO establishes PSR addresses without a Cost System Indicator (CSI) of 'J' and a Control Serial Number (CSN) for JV transactions. All other addresses that are set up using RBA for job ordered costs must be set up with a CSI and CSN.

(2) The cost accounting office runs the following CSUs:

(a) Journal Voucher Consolidation Process, CSU J182001.

(b) JOCAS Journal Voucher Report, CSU J182003.

(c) JOCAS DBA Journal Voucher Audit Report, CSU J182004A.

(d) Journal Voucher Flat File, CSU J182005.

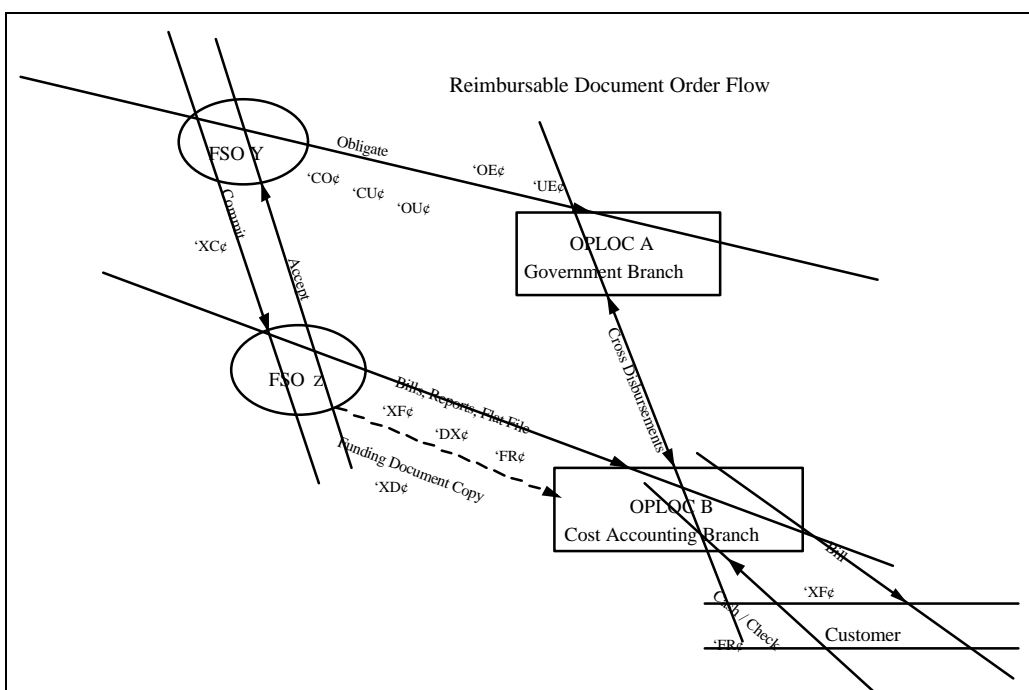
(3) Subsequent to process schedule completion, notify the OPLOC Cost Accounting Branch, that the JV flat file is available for file transfer (FTP) to the OPLOC and that all appropriate print files are available to use as supporting documentation for the source JV. The JSA, in conjunction with the FDBA, ensures the appropriate file is available. The JSA should re-name both the JOCAS Journal Voucher Report file and the

Journal Voucher Flat File report to prevent possible over-writes of the files prior to OPLOC printing. The notification given to the OPLOC must include the re-named file name.

(4) A file of hard copy JV reports is maintained in the FSO in accordance with local files disposition plans and procedures.

(5) Problem identification and resolution, (reference TASK 18).

(6) Error correction and validation is accomplished as applicable, (reference TASK 20 JOCAS II Error Correction).



17. TASK - SF 1080 Bill Processing.

The JOCAS II Billing Consolidation software component uses the information provided by the setup and pre-processing software components to process billing records, and to produce reports that allow authorized users to examine bills. Authorized users utilize interactive user interfaces to correct Office Charged and Office Receiving records in the billing cumulative tables. Accordingly, the billing consolidation component produces a 'flat file' of summarized Document Summary Records (DSR) and Program Summary Records (PSR) for transfer to GAFS.

The following Sub-Tasks present general purpose information for SF 1080 bill processing. For specific SF 1080 processing steps - see 'Billing Process Checklist' at the end of TASK 17

a. OPLOC:

Standard printing procedures must be established with each FSO to ensure the Cost Accounting Branch has appropriate print capability for JV reports.

b. FSO:

(1) The Cost Accounting Office schedules and runs the following CSUs:

- (a) 1080 Bill Consolidation, CSU J183001.
- (b) 1080 Bill Number Assignment, CSU J183002.
- (c) 1080 Generate, CSU J183003.
- (d) 1080 Bill Print, CSU J183004.
- (e) JOCAS Billing Log Report, CSU J183006.
- (f) JOCAS Summary Billing Report, CSU J183007.
- (g) JOCAS Detail Billing Report (as required), CSU J183008.
- (h) JOCAS Billing Flat File Report, CSU J183003 (print output).

(2) Request Direct Bill Numbers as needed from the Cost Accounting Branch; then run CSU J183002, 1080 Bill Number Assignment.

(3) Run CSU J183003 to generate the JOCAS Billing Flat File for earned reimbursements, then upload the flat file into GAFS (reference JII User Guide, ch 4).

The JSA and/or FDBA requests and loads a new generic H10 file from the OPLOC Cost Accounting Branch to update the GAFS address table with the appropriate Detail Summary Records (DSRs) from the aforementioned flat file upload.

(4) Notify the OPLOC Cost Accounting Branch that the SF 1080 flat file is available for them to file transfer (FTP), after all processes have been run. The JSA and FDBA ensure the appropriate file is available on the file server.

(5) Notify the OPLOC Cost Accounting Branch that the SF 1080 supporting documentation files are available for printing, after all processes have been run.

The JSA should re-name both the 1080 Generate file and the 1080 Billing Flat File (collected) report, and the JOCAS Billing Report (summary and/or detail) to avoid possible over-writes of files prior to OPLOC printing. The notification given to the OPLOC must include the re-named file names.

- (6) Problem identification and resolution (reference TASK 18).

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(7) Error correction and validation is accomplished as applicable (reference TASK 20, JOCAS II Error Correction).

(8) The Cost Accounting Office is responsible for providing the Cost Accounting Branch with all appropriate documentation/information needed to process Reimbursable Billings utilizing special funding instruments (i.e., Letters of Credit).

(9) The CCAO will initiate the bill correction process as required. The Cost Accounting Office must approve the corrective bill based on corrective actions and justification provided by the user for the corrective bill. Bills are then forwarded to the OPLOC Cost Accounting Branch for processing.

The RON manager will make the appropriate data corrections to the RON Master. (Reference JII User Guide, CSU J183010 instructions)

Billing Process Checklist

1. Cost Accounting Office notifies the OPLOC Cost Accounting Branch that the FSO is ready to begin the billing process.
 - (a) Each individual JOCAS II site should establish a 'standard' processing schedule (i.e. begin on 10th workday of month) to assist the OPLOC with workload management.)
 - (b) Notification may be made by Telecon, E-Mail, FAX, etc.
2. The Cost Accounting Office requests a 'block' of voucher numbers from the Cost Accounting Branch for SF 1080 bill processing. The 'block' of voucher numbers will be determined by the type of bill produced (i.e. For-Self or For-Others).
3. The Cost Accounting Office assigns the 'block' of numbers received by scheduling and executing process CSU J183002.
4. The Cost Accounting Office schedules and executes CSU J183003.
5. The JSA renames the 1080 Print File.
 - (a) File format must include Site-ID.
6. The Cost Accounting Branch accesses JOCAS II to print SF 1080 file.
7. The Cost Accounting Office schedules and executes process CSU J183006.
8. The Cost Accounting Office schedules and executes process CSU J183007.
9. The Cost Accounting Branch accesses JOCAS II to print 1080 Log and Backup.
10. The Cost Accounting Office schedules and executes process CSU J183005.
 - (a) Option 'C' must be used.
 - (b) SF 1080 Flat File is generated.
11. The Cost Accounting Branch accesses JOCAS II to:
 - (a) Retrieve Flat File (via FTP).
 - (b) Print SF 1080 Flat File Report
12. The Cost Accounting Branch processes the SF 1080 Bills.
13. The Cost Accounting Branch notifies the FSO once the SF 1080 bills have been processed into GAFS.

18. TASK - Problem Resolution.

Problem resolution may not be the result of specific error correction processes; however, problem resolution may be required due to; improper data processing, assignments of incorrect Job Order Numbers to procurement actions, incorrect associations of work efforts with specific customers, incorrect assignments of unique customer reimbursement codes (as the result of a specialized agreements within the laboratory environment), and many other issues. In these cases, a significant coordinated effort is normally required to effectively correct all related areas within JOCAS II, GAFS, SBSS, and management information systems which utilize JOCAS II data received through electronic interfaces. Some resolutions may be the result of a customer inquiry to the performing activity; such as questioning a billing process or alignment of provided funds on a 'multiply' funded customer order, etc. These cases are usually resolved by a joint working group, often comprised of members from different functional areas. Communication is a must between the Cost Accounting Office, local managers, and the using community to understand the business requirements of the users. The information received, and the knowledge gained, will be used by the Cost Accounting Office to assist management in developing local business practices which support user needs while conforming to cost accounting standards

a. OPLOC:

The Cost Accounting Branch acts as liaison to ensure the FSO is furnished with requested documentation and/or information in order to assist the Cost Accounting Office with problem resolution.

(1) The Cost Accounting Branch will coordinate system scheduling, product output, retrievals, desires, system access/connectivity, etc, when unique source system documents or products are required by the FSO.

(2) The Cost Accounting Branch refers any requests received from the FSO, base resource managers, vendors, etc. regarding OPLOC to the appropriate Customer Service Branch, (reference Desktop Instruction TASK 1, pg B-99 and TASK 2, pg B-197).

b. FSO:

(1) The using community must identify and clearly document problems and forward them to:

(a) Locally designated Customer Focal Point for resolution. If the Customer Focal Point is unable to resolve the problem, then

(b) Customer Focal Point forwards user problems to the Cost Accounting Office.

(2) The Cost Accounting Office identifies problem source:

(a) Where the source is a result of system processing, the Cost Accounting Office, in conjunction with the JSA, will be responsible for resolving system problems.

(b) Where the source is not a system processing deficiency, the Cost Accounting Office will assist the user and/or Focal Point in identifying the necessary corrective actions. The user will be responsible for taking the necessary corrective action as appropriate.

(3) Where necessary, the using community, Customer Focal Point, FSO, Cost Accounting Office, etc., will request information/documentation from the OPLOC to aid in researching and resolving the problem.

(a) General requests for system information, expenditure information, fund status, etc., should be forwarded by the user to the appropriate Customer Service Branch at the OPLOC.

(b) Specific requests for Cost Accounting unique information should be forwarded to the Cost Accounting Branch.

19. TASK - Software Change Request (SCR) Management.

System improvements and operational deficiencies require a complete process and documentation structure to allow for total management of the process. The process within this environment includes an automated reporting system which allows the using community and local management to review existing issues, problems, suggested enhancements, etc., through an 'on-line' process. Initial problem requests may be forwarded to the Cost Accounting Office from any user within the JOCAS II user community; however, review, approval and submission rests with the Chief, Cost Accounting Officer.

a. OPLOC:

(1) All required JOCAS II changes and/or enhancements are to be forwarded to the Cost Accounting Office for review and submission to DFAS-DE/ANMC.

(2) An SCR tracking log may be maintained to include, at a minimum, the submitting associate's name, date submitted, and subject matter.

b. FSO:

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(1) The CCAO is responsible for formal submission of all Software Enhancements and Change Requests to DFAS-DE/ANMC. Local financial management is responsible for the review of user issues prior to their submission to the cost office.

(2) The JSA and/or FDBA generate and/or receive and review all SCRs from all sources for subsequent submission by the CCAO.

(3) The JSA is responsible for providing technical assistance and support to the CCAO in evaluating the Software Enhancements and Change Requests. The JSA attends Technical Information Meetings (TIMs) as required.

(4) An SCR tracking log may be maintained. The CCAO determines access to the automated 'on-line' JOCAS II help desk and/or the automated news server 'JOCAS News'. Access is obtained by submitting the appropriate forms to MSG/SF.

20. TASK - JOCAS II Error Correction.

The correction of errors in JOCAS II takes many forms. Standard and expected errors occur when internal system edits perform their intended function and identify data errors. These are usually corrected immediately by the entry person. Not so evident, are the inherent errors experienced when system interface files from other systems (i.e. GAFS, SBSS, Contractor Upload, etc.) contain data which does not meet the stringent edit criteria within JOCAS II. In these cases, errors are sent to an error file for subsequent processing through a correction cycle which may be within, or external to, JOCAS II. To ensure the ability to reconcile JOCAS II data and the source systems data, many errors must be corrected within the source/feeder system. Other non-critical errors may be the result of data relationships error within JOCAS II tables. Internal table errors are corrected within the system itself. In all cases, the FSO coordinates with the appropriate functional area to affect proper resolution of the error.

a. OPLOC:

(1) The appropriate OPLOC division/branch is responsible for affecting changes, as required by the FSO, to source data systems which provide interface data to JOCAS II.

(2) Coordination between MAFR control associates, GAFS table monitors, and By- and For-others personnel, with the FSO, is imperative to ensure that appropriate changes/corrections are accomplished in the source/feeder systems providing data to JOCAS II.

(3) The Cost Accounting Branch receives files, reports, and corrective information from the FSO/Cost Accounting Office for control, review, dissemination, and coordination with the appropriate division/branch within the OPLOC.

(4) The Cost Accounting Branch performs liaison functions between all divisions/branches within the OPLOC to ensure information is returned to the FSO/Cost Accounting Office upon error correction and completion. Transmittals, cover-sheets, memoranda, etc., are utilized to document error correction actions.

b. FSO:

(1) The FDBA monitors error files generated from various processes run from within JOCAS II. The nature of errors and appropriate corrective actions are determined from the error files and its sources. Error logs are maintained to ensure all error files are completed. The log should maintain the original error file name, the date, each 're-named' error file, and all subsequent processing dates, generic comments on residual errors that could not be corrected, and the date the residual error file actions were completed and deleted.

(a) The FDBA processes the error files through the GAFS IQ Table Build, CSU J154024, to make IQ views of error files available for research. (Reference JII User Guide, Ch 8)

(b) Authorized users can utilize IQ views as a tool to efficiently make corrections to error files.

(2) The Cost Accounting Office maintains error files and listings in accordance with files disposition plans.

(3) The JSA, in coordination with the CCAO, Cost Accounting Office, and FDBA, builds IQ views, SQL scripts, etc., to facilitate error detection, research, and resolution of problems in JOCAS II.

(4) The FDBA is responsible for determining the appropriate corrective action and the activity/organization responsible for taking corrective actions. The FDBA ensures reports, files, and corrective information is disseminated to the identified activities/organizations. In addition, the FDBA is responsible for monitoring the status of the correction to ensure completion, (reference TASK 18).

(a) Any corrective actions required to be taken by the OPLOC are coordinated through the FSO.

(b) The FDBA ensures reports, files, and corrective information being disseminated to the OPLOC is forwarded to the OPLOC Cost Accounting Branch for subsequent dissemination within the OPLOC divisions/branches.

(c) The Cost Accounting Office 'pre-sorts' all information being disseminated to the OPLOC to facilitate the correction process within the OPLOC. The information is forwarded, and documented, using transmittals, cover-sheets, memoranda, etc.

21. TASK - Production of Output Products/Reports and Customer Support.

System outputs take several forms: standard reports, audit reports, flat files for subsequent interface to other systems, Ad Hoc Queries, etc. The system produces a wide variety of standard reports on a demand basis either for scheduled output or immediate execution. Output processes can be scheduled to occur on a repetitive basis, if required; however, most organizations require the current status of related financial data to be ascertained prior to any such scheduling. This enhances the completeness and currentness, whereby increasing the validity of data presented as of a certain time period. Many specialized outputs (Ad Hoc reports) require detailed design of specific queries ('views'), using IQ, to ensure data is obtained from the proper source within the system. Once designed and tested, a successful query can be 'canned' for future use.

a. OPLOC:

(1) The Cost Accounting Branch can obtain standard reports and Ad Hoc Queries, while other cost accounting information can be obtained from the FSO/Cost Accounting Office as required. Where connectivity, access, and authority have been granted by the base level FDBA, the Cost Accounting Branch associates may obtain information by accessing JOCAS II directly.

(2) Specialized outputs directly affecting the OPLOC (i.e. JV, 1080 billing, reimbursement, and fund control functions), which are a result of the reimbursable process, need to be coordinated with the base level Cost Office, (reference TASK 15).

b. FSO:

(1) The CCAO, in conjunction with the JSA, is responsible for ensuring the availability of standard reports.

(2) The CCAO, in conjunction with the JSA, assists in the development of Ad Hoc Queries, coordinates the availability of data files, and ensures the accessibility of electronic data which the user community may want to transfer via electronic interchange.

(3) Users requiring training on the retrieval, interpretation, and/or utilization of JOCAS II reports, should direct their requirements to the cost accounting office, (reference TASK 23b(3)).

22. TASK - Year-end Procedures.

The purpose of these procedures is to close out the current fiscal year's customer accounts and begin preparations to establish table data and files for the new fiscal year's business.

a. OPLOC:

(1) The Cost Accounting Branch ensures the ODL is in balance between Unfilled Customer Orders and the RON Master table data. The ODL must be balanced, coordinated, and made available for the FSO Cost Accounting Office during year-end close-out.

(2) The Cost Accounting Branch works with the FSO to ensure customer orders and reimbursable UOOs balance by sales code, (reference DFAS-DE 170-9).

(a) The Cost Accounting Branch should coordinate with all areas of the OPLOC, FSO, and base level FMA (budget) office for a year-end conversion plan and close-out checklist.

Suggestion: The Cost Accounting Branch should send associates to each JOCAS II site (based on coordinated close-out/conversion plans) to perform Reimbursable UOO to Unfilled Customer Order balancing, move forwards to Unfilled Customer Orders, reconcile of out-of-balance conditions, etc. in preparation for year-end.
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b. FSO:

(1) The Cost Accounting Office provides the user community with a list of JOCAS II close-out procedures and a schedule of cut-off dates (dates will be defined by CCAO).

(2) FSO/FM has the responsibility to validate gross orders against RON masters to project year-end earnings in order to close out and determine balances to be moved forward to the next fiscal year (if any). The funds moved forward must be accomplished in both JOCAS II and GAFS. The FSO works with the Cost Accounting Branch to ensure customer orders and reimbursable UOOs balance by sales code, (reference DFAS-DE 170-9).

(3) The CCAO/FDBA should coordinate year-end procedures with JSA.

Fiscal Year-end instructional meeting may be held by DFAS-DE/ANMC, MAJCOMs, etc which should be attended by the Cost Accounting Office JSA, FDBA, and/or CCAO.

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(4) The CAO ensures all Labor and P&S data for the period through September 30 has been entered and approved.

(5) The CCAO/FDBA ensures that all final year-end charges have been entered and approved, as required. They are also responsible for verifying that all month end processes have been completed.

(6) The JSA coordinates with the CCAO to establish a schedule for archiving files.

(7) There will be a coordinated effort between the CCAO, FDBA, and the user community to update JOCAS II master tables with new fiscal year data. Scripts may be provided by various sources.

The FSO/FM is required to provide cost center information for the new fiscal year.

(8) CCAO/FDBA runs the suggested rate processes for Indirect and Overhead rates (CSU J113012 RC/CC Rate Master) and Product and Service rates (CSU J166003 Product and Service Suggested Rate Maintenance).

(9) Users are required to review and validate all rates for the new year.

(10) The Chief Cost Accounting Officer is required to approve all rates for the new year. Requests for deviations from suggested rates must be fully documented by the user and this documentation must be maintained in the cost accounting office upon approval.

(11) The Cost Accounting Office/ FDBA is responsible for loading approved rates into the appropriate Master Tables within JOCAS II, (reference JII User Guide, ch 13).

23. TASK - Training for JOCAS II.

Cost Accounting Office personnel, JSA, FDBA, and general user community members are provided specialized JOCAS II training by formal, informal, and/or OJT methods.

a. OPLOC:

(1) Computer Based Training (CBT) is provided to branch associates by the Cost Accounting Branch's Accounting Systems Focal Point and is coordinated with the JOCAS II training liaison.

(2) Formal training for OPLOC associates, such as JOCAS II Modular Training, is provided through the OPLOC Systems Division. The Cost Accounting Branch appoints, in writing, a JOCAS II training liaison. The names of appointees or customers are forwarded to DFAS-DE/ANMC.

b. FSO:

(1) The FDBA conducts on-site training and ensures the related training documentation is printed and distributed to the trainees. The JSA also distributes Computer Based Training (CBT) to the JOCAS II user community.

(2) The FDBA coordinates CORE training for JOCAS II users at base level as required; and, the JSA ensures both facility and training data base are availability.

(3) The FDBA coordinates other specialized training as required and performs liaison functions between the JOCAS II user community and DFAS-DE/ANMC.

(4) The CCAO coordinates JSA training requirements with DFAS-DE/ANMC.

(5) The CCAO works with the JSA to ensure the training data base is current.

(6) The Cost Accounting Office is responsible for submitting topics and/or articles for inclusion in the JOCAS II newsletter/ server.

(7) The CCAO insures widespread distribution of JOCAS II information updates.

24. TASK - JOCAS II Security Administration.

Various levels of security are present at operating system, database, application, user, and supervisory levels. A system of user roles is used to assist in managing this process. The JSA, in conjunction with the CCAO and FDBA, manages and controls access to various parts of the system and its capabilities.

a. OPLOC:

(1) System access to JOCAS II data bases for OPLOC associates is coordinated with the each site Cost Accounting Office.

(2) The OPLOC is responsible for insuring connectivity with the JOCAS II system at each site. Any physical connections to FSO networks that the OPLOC may require to access the JOCAS II system at each site, is coordinated through the Cost Accounting Branch for subsequent coordination with the Directorate for Accounting,

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Systems Administration Division (AS), (reference TASK 24 Systems Administration Division)."

b. FSO:

(1) The JSA establishes user accounts and approval levels as directed by the FDDBA to allow access of designated users to JOCAS II.

(2) Access to the network, on which the JOCAS II system resides, is the sole responsibility of the base communication group/squadron. The JSA performs liaison functions with the communications group/squadron to assist with physical access as required.

(3) Jointly, the Cost Accounting Office, the JSA and local system administrator monitor compliance with C2 or C4 security as directed by the base Computer System Security Officer (CSSO).

(4) The Cost Accounting Office, in conjunction with the JSA, monitors JOCAS II access by review of active/inactive user accounts.

(5) Cost Accounting Office sets up procedures with the user community to monitor personnel gains and losses to aid in system security.

(6) The JSA monitors system performance to ensure optimal and efficient system access, minimal wait states, and compliance with all appropriate site license agreements (i.e. ORACLE and IQ).

(7) The JSA is responsible for coordinating and assisting the local base communication group/squadron in any required risk analysis, resource protection, or other related security issues.

25. TASK - JOCAS II System Administration.

The JOCAS II application requires administration and management of system hardware and software. The system utilizes a UNIX operating environment and an ORACLE relational database. Administration of the hardware, software, and the operating system includes; installation of system releases, periodic backup procedures, archival processing, resolution of system errors and notices, assistance provided to the Functional Database Administrator, development of IQ views, assistance provided to users in the development of queries and Ad Hoc reports, etc. The acquisition of the JSA duties varies from installation to installation. In some cases the JSA duties are provided through contractual arrangements; in other cases, JSA duties are provided by DoD civilian and/or military personnel. Never-the-less, the responsibility for providing administrative support rests with the communication group/squadron at each JOCAS II site.

a. OPLOC:

(1) Coordinates with the Cost Accounting Office JSA to ensure the Cost Accounting Branch has the appropriate connectivity, system access, print capability, etc. All 'access' needs are determined, in conjunction with the Cost Accounting Office FDBA and CCAO, for Cost Accounting Branch associates.

(2) The Cost Accounting Branch systems liaison coordinates with the Systems Division to ensure 'Network' access is established and both system hardware and software are sufficient to support the requirements for access to the Cost Accounting Office's JOCAS II application.

(a) All required site licenses, software upgrades, hardware upgrades, and physical connections (of Cost Accounting Branch associates) are the responsibility of the Cost Accounting Branch.

(b) Internet Protocols, addresses, routing identifiers, etc. are to be obtained from the individual JOCAS II site JSAs.

b. FSO:

(1) The Cost Accounting Office is responsible for obtaining JOCAS II Systems Administration (JSA) support. Administration may be obtained by any approved method (i.e. Contractor support, additional manpower authorizations, military support, etc.)

(2) The JSA has specific duties and responsibilities that must be performed at each individual site for effective and efficient operation and maintenance of the system, (reference JII Systems Administrator's Manual). Each local site JSA is responsible for:

(a) UNIX version and operating system kernel maintenance.

(b) SQL*NET configuration for access from other sites.

(c) Granting access to the JOCAS II file server.

(d) Establishment of JOCAS II Userid/Passwords, based on assignments determined by the FDBA and/or CCAO, for both fileserver access and JOCAS II application access.

(e) File transfers from all interfacing systems. The JSA must ensure appropriate files are available for process scheduling and execution. File transfers are accomplished in accordance with procedures established locally and/or in conjunction with the OPLOC Cost Accounting Branch.

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(f) Coordination and performance of batch DMC interfaces as required by the FDBA and/or CCAO.

(g) Performs application updates as released by MSG/SF.

(h) Reports any System Change Requests (SCRs), as required, that cannot be resolved by local procedures. Coordination is accomplished with the CCAO for submission to DFAS-DE/ANMC.

(i) Assist DFAS-DE/ANMC in problem resolutions generated by SCRs.

(j) Coordinate the provision of DDN access for JOCAS II users as approved by local procedures.

(k) Assist the Cost Accounting Office with JOCAS II data management to include:

1 SQL statements to assist with database changes directed by the CCAO.

2 Assist in using the IQ software to define new report formats.

3 Running scripts/processes provided as 'Tools' to assist with data integrity, system security, data management, etc.

(l) Assist users in establishing access to printers for executing print jobs from the JOCAS II Reports Available Form.

(m) Assist the Cost Accounting Office in database recovery and rebuild the database as necessary to ensure data integrity.

(n) Schedule and execute system backups to ensure data integrity and retrieval capability with a minimum of downtime to the user community.

(o) Monitor system performance and utilize approved procedures to maximize system performance.

(p) Assist the Cost Accounting Office in the management of fiscal year-end system conversion processes.

(q) Assist the Cost Accounting Office in processing hardware and software acquisition requests, providing proposed technical solutions as required.

26. TASK - Federal Manager's Financial Integrity Act (FMFIA).

Public Law 97-255 outlines certification responsibilities. To be in compliance with FMFIA, managers of manual and automated systems with financial functionality must annually assess the effectiveness of accounting processes and internal control procedures of the systems, and compile the results for submission to DFAS-DE.

a. OPLOC:

(1) Respond to CCAO (as applies) to those questions related to OPLOC functional area.

(2) Material weaknesses identified during systems review are corrected and responses are routed to CCAO for forwarding to DFAS-DE.

b. FSO:

(1) DFAS issues guidance on how to perform evaluation of system review and evaluation policies and procedures handbook. Functional area breakouts are included in the survey package. Material weaknesses identified during systems review must be corrected and documentation identifying corrective actions forwarded to DFAS-DE.

(2) CCAO distributes survey, assists functional areas with questions, and collects and compiles responses for submission to DFAS-DE/ANMC.

27. TASK - Accounts Receivable and Collection Management.

Once billings have been sent to the Customer, an accounts receivable is established. Until the funds have been received from the Customer, continual follow-up and monitoring are required to properly ascertain the status of the receivable. Accordingly, accounts receivable must be aged. Aggressive action is often required to ensure the timely collection of accounts receivable. These tasks are even more pronounced where efforts involving commercial customers result in accounts receivable. Specific rules for Accounts Receivable and Collections may be found in other regulatory guidance.

a. OPLOC:

(1) The Cost Accounting Branch is responsible for uploading the SF 1080 flat file information into GAFS by utilizing standard GAMPS procedures, (reference AFM 177-370). Files are received from the FSO using File Transfer Protocol (FTP) procedures developed in accordance with the FSO/Cost Accounting Office JSA. Coordination is required with the FSO for error correction and problem resolution.

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(2) The Cost Accounting Branch is notified by the FSO Cost Accounting Office after the 'flat file' has been made available for the OPLOC on the file server. Coordination with each FSO must be accomplished to establish standard file transfer procedures and notification procedures. Notification is accomplished by E-Mail, FAX, Telecon, etc.

(3) Print the following products, after FSO notification:

- (a) 1080 Generate.
- (b) 1080 Bill Print, J183004.
- (c) JOCAS Billing Log Report.
- (d) JOCAS Summary Billing Report.
- (e) JOCAS Detail Billing Report (as required).
- (f) JOCAS Billing Flat File Report.

(4) Audit/review vouchers for completeness and correctness (i.e. appropriations, voucher, schedule numbers, disbursing station symbol, etc.)

(5) Process SF 1080 billings.

(6) Receive and process collections for direct billings.

(7) Prepare SF 1081 transactions for exceptions to SF 1080 billings (i.e., CRDA transactions)

(8) Post By-others cycle transactions as required.

(9) Reconcile GAFS Daily Audit report.

(10) Perform Open Document Listing (ODL) review and audit on a quarterly basis. Notify FSO Cost Accounting Office of discrepancies.

(11) Work with Cost Accounting Office to resolve uncollected accounts receivable and elevate uncollectible accounts as required (reference AFR 177-102 paragraph 29-34, table 29-1).

(12) Provide aging data of accounts receivable to the Reports and Analysis Division.

- b. FSO:** No functions for this task.

CHAPTER 5, SECTION F

F. RECEIVABLES BRANCH

1. The following are general guidelines to appropriation refund and reimbursement procedures. This section covers OPLOC reimbursable transactions within and between appropriation and fund accounts of the Air Force, other departments, and agencies within DoD and United States government agencies outside the DoD. It also applies to transactions with private individuals, firms, and corporations furnishing commodities or services where reimbursement is made to Air Force appropriations or payment is made to deposit fund accounts.

2. ★ There is a difference between appropriation refund and reimbursement criteria.

a. Appropriation refunds are collected recoveries of advances and recoveries of erroneous payments or overpayments. Refunds are a reduction of expenses and are processed against the appropriation and fiscal year that the expense was recorded.

b. Appropriation reimbursements are amounts earned and collected for property sold or services furnished to an authorized customer. Reimbursable authority may either be specifically or automatically apportioned. The cost of the materiel or service is first paid for by the activity providing the service and reimbursed or paid back by the activity requesting the materiel or services. For detailed criteria, see DFAS-DE 7010.1-R, chapters 21 and 22; AFI 65-601, Vol 1; DoD 7000.14-R, Volume 14; and DFAS-DE 7010.2-R, part 5. Billing and collection procedures are explained in DFAS-DE 7010.2-R. It is important to be knowledgeable with these references as they will become your guidelines for working within the Receivables Branch.

3. We will not write all procedures within this Desk-Top Guide, but will give you general guidelines and references to all applicable regulatory guidance necessary to perform your job. Some general processes that apply to all accounts receivables will be covered here and should be applied in all areas even though they are not repeated in each task breakdown.

a. ★ Unfilled Customer's Order (UFO), balance ID "D", represents the amount of customer orders received, i.e., the DD Form 448, Military Interdepartmental Purchase Request (MIPR), DD Form 185, Project Order, or other reimbursable orders. These customer orders will have a matching UOO balance. They should be posted upon receipt of estimated customer orders. Balance ID "D" for JOCAS will be posted by FSO and the documents forwarded to the OPLOC.

b. When bills are received or generated they are processed as a Filled Customer's Order Uncollected (FCOU), balance ID "F". Process a posting code of "D" to "F" for the amount of the bill into the BQ system to record the earned reimbursement.

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Record an estimated FCOU at the end of each month to accrue earnings if billing documents can't be processed by month-end. Upon receipt and processing of information authorizing preparation of the bill, adjust the estimated FCOU to the actual amount.

c. ★Estimates are recorded as either Balance ID "D" or "F". Those estimates that have a corresponding reimbursable UOO balance (a reimbursable BPAC or Sales Code attached to it) will be recorded as Balance ID "D". The vast majority of estimates received will NOT have a corresponding reimbursable UOO balance. Therefore, these estimates will be set up in Balance ID "F", Filled Customer Orders Accepted. Examples of this type of estimates can be utilities, BEAMS/WIMS, OLVIMS, PMEL, communications and Civilian Pay.

d. As reimbursable expenses are incurred in direct authority, Fund Type "L", "A", or "C", generate and record the earnings in Fund Type "M" or "J" reimbursement records per periodic information received from the performing activity. Record the reimbursable obligations that remain uncollected at FY end in sales coded Fund Type "L" records (also, fund "A" and "C" depending on sales code and BPAC) as a UFO in the same FY (reference DFAS-DE 7220.1-R). Record the earnings for the last month of the FY that are not billed before the end of the FY as a FCOU and replace by actual bills when processed in October. Reconcile prior year accounts (balance ID "O") monthly and adjust any sales coded obligation adjustments (Fund Type "L" records and also Fund Type "A" and "C" depending on sales code and BPAC). For a description of fund types, see AFM 177-370, paragraph 5, 4H.

e. When a no check drawn (NCD) transaction is vouchered or a check is collected, the collection posting should use a post code of "F" to "R" which affects MAFR. Balance IDs "D", "F", and "R" are referred to as gross orders, and "F" and "R" are earned reimbursements.

f. Accounts receivable technicians reconcile hard copy documents to the Open Document Listing prior to the Data Base Transfer (DBT) 7801 report being run by the Reports and Analysis Branch. Fund types used vary from "L" and "M" for O&M fund code 30, to "A", or "C", and "J" for the RDT&E fund code 29, the Military Family Housing fund code 83, and the DBOF T fund code 68. The balance IDs involved are "J" for Anticipated Reimbursements, "W" for Quarterly Anticipated Reimbursements, "D" for Unfilled Customer's Order (UFO), "F" for Filled Customer's Order Uncollected (FCOU) and "R" for Filled Customer's Order Collected (FCOC).

g. ★Waive reimbursement and defer billing for transfers between Air Force and Department of Defense agencies, except for Defense Business Operations Funds (DBOF), when the cumulative value of materiel or services furnished is less than \$500 in a fiscal year. Defer billing until cumulative reimbursable charges in a fiscal year are \$500 or more. Once a bill has been rendered in a year, bill that customer for each succeeding month in

the year regardless of amount. See DFAS-DE 7010.2-R, paragraph 29-1 for additional guidance.

h. ★Accounts receivable reporting and determination of the time period before transfer of receivables, requires aging. Use mechanized listing, i.e., Open Document Listing, to establish aging schedules, or use a similar manual technique. The age of accounts receivable is based on the billing date. Considering the normal payment due date of 30 days following the date of the bill, accounts 1 to 30 days old are not delinquent. Accounts not paid by the payment due date are delinquent. Age accounts receivable as required in DFAS-DE 7010.2-R, paragraph 29-37b(1-6).

i. ★Late payment charges (interest, administrative, or penalty) are assessed and collected on delinquent accounts, unless the debt is excepted by DoDFMR 7000.14, Volume 5, paragraph 290307, or late payment charges are not collected according to DoDFMR 7000.14, Volume 5, paragraph 290308. Assess interest charges at the rate prescribed for cost-effective discounts in DFAS-DE 7010.2-R, paragraph 2-2(b) and follow further instructions in DoDFMR 7000.14, Volume 5, section 2903. Amounts collected are first applied to penalty, then administrative charges, then interest, and finally principal.

(1) For delinquent accounts, interest is accrued from the date of initial billing, but assessed after the payment due date.

(2) ★For debts arising from contract performance on formal numbered contracts, interest is accrued according to DFAS-DE 7010.2-R, paragraph 16-8, from the date of initial identification of the debt.

(3) The interest rate is periodically furnished by interim message change (IMC) to DFAS-DE 7010.2-R.

j. ★DFAS Centers provide collection assistance for delinquent debts that cannot be collected by the OPLOC. DFAS Centers assess and collect late payment charges on the debts in their inventory. DFAS Centers are authorized to collect debts using procedures such as referral to collection agencies, reporting to credit bureaus, file matching with other federal agencies, and Internal Revenue Service income tax refund offset. Send debts for collection assistance in accordance with DFAS-DE 7010.2-R, paragraph 29-34 and table 29-1.

k. ★Some debts are too small for the DFAS Center to pursue collection. Follow local write-off procedures outlined in DFAS-DE 7010.2-R, table 29-1, paragraph 29-4(b) and 29-35. Maintain written off documents for reporting purposes.

l. ★Support provided foreign governments not covered under Foreign Military Sales guidance can be found in DoDFMR 7000.14-R VOLUME 14.

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m. ★All transactions input by the Receivables Branch have Processing Center (SMA Code) "R." Entries in the Open Document List and Address Directory are shown under Processing Center "R." Voucher series will be "R" for disbursement vouchers and "CR" for collection vouchers. For JOCAS, additional alpha character is required for vouchers.

1. ★TASK - Disbursement and Collection Transaction Posting.

a. OPLOC:

★Disbursement and collection transactions are classified according to Merged Accountability and Fund Reporting (MAFR) categories (for-self/for-others disbursements and reimbursements, locally/centrally maintained deposit accounts, etc.), type of accounting (receipts, reimbursements, refunds, or disbursements), and other related records. Vouchers need to be input into BQ by the cutoff time established by the Reports and Analysis Division to allow them sufficient time to reconcile the MAFR input. Unless authorized by the Financial Statements and Reports Branch, no input/adjustments should be made to a previous day's MAFR data. Specific instructions for entering MAFR data when processing disbursement and collection transactions can be found in AFM 177-370, starting with paragraph 19.4 (reference DFAS-DE 7010.1-R, chapters 16 and 27).

b. FSO:

Same as OPLOC procedures.

c. ANG/Rome Lab:

Same as OPLOC procedures.

4. ★TASK - BEAMS/WIMS Schedule of Refunds/Reimbursements.

a. OPLOC:

(1) ★Establish estimates:

(a) Receive estimate letter monthly/quarterly for estimates from Base Civil Engineering.

(b) ★Receive AF Form 406 from FSO.

(c) ★Establish estimate in BQ (reference AFR 177-370, section 15).

(2) Establish monthly billings/FCOU (actuals):

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(a) ★Receive Schedule of Refunds/Reimbursements (PCN SSF022-451, Part II) from Base Civil Engineering by the 10th of the month.

(b) ★If not received, follow-up with Base Civil Engineering and FSO for listing.

(c) ★Prepare/process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, paragraph 29-21), as applicable, based on customer identification.

1 ★Establish bill log for each site; a bill number is not required for a "no check drawn" transaction.

2 Assign bill number (Format: RST-FY-0001, starting with 0001 at the beginning of each new FY. Example of bill number for Offutt AFB: R38-96-1043.) and forward bill to customers if it meets "check drawn" criteria.

3 ★Process "no check drawn" when authorization exists to cite the applicable funds. .

4 Establish billing file by site code or by customer within site code, as applicable.

(3) ★Prepare/process FCOC using SF 1080 (reference DFAS-DE 7010.2-R, paragraph 29-1); or DD Form 1131, Cash Collection Voucher (reference DoD 7000.14-R, Volume 5, figure 10-4), as applicable.

(a) Send certified original and copy of the SF 1080, to Disbursing Division.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Use the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(4) ★Prepare, process, and forward follow-up, as required (reference DFAS-DE 7010.2-R, table 29-1).

(5) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly and make applicable corrections in BQ or on the hard copy document as applicable. Branch chief certifies validated ODL.

b. FSO:

(1) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1, paragraph 28-2(4b)) and forward to OPLOC.

(2) ★Assist in obtaining estimate letter and BEAMS/WIMS Schedule of Refunds/Reimbursements List from Base Civil Engineering Office.

(3) Forward any reimbursable documents received to the OPLOC.

c. ANG/Rome Lab:

Not applicable.

5. TASK - OLVIMS (On-Line Vehicle Interactive Management System).

a. OPLOC:

(1) ★Establish monthly estimates in accordance with DFAS-DE 7010.2-R, paragraph 28-1a and figure 29-4.

(a) Receive monthly/quarterly estimate letter from Base Transportation Office.

(b) ★Receive AF Form 406 from FSO.

(c) ★Establish reimbursable estimates in BQ (reference AFM 177-370, section 15).

(2) Establish monthly billings/FCOU (actuals):

(a) ★Receive certified listing of charges, Motor Vehicle Reimbursement/Refunds Billing List (reference AFM 177-370, section 54.5 and figure 54.5), from Base Transportation Maintenance Office.

(b) ★Determine by Reimbursement/Disbursement (R/D) code which customers are reimbursable or refundable billings based on input from the budget office, and Base Transportation Maintenance Office. Budget and transportation are responsible for assigning codes. R/D 3 = Reimbursement; R/D 4 = Disbursement (Refundable).

(c) ★Prepare/process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, paragraph 29-21), as applicable.

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1 ★Establish bill log for each site. A bill number is not required for a "no check drawn" transaction.

2 ★Assign bill number (Format: RST-FY-0001, starting with 0001 at the beginning of each new FY. ST = Site Code. Example of bill number for Offutt AFB: (R38-96-1044.) and forward bill to customer or process no check drawn SF 1080, as applicable.

3 ★Process "no check drawn" when authorization exists to cite the applicable funds.

(d) ★Establish billing file by customer.

(3) Load FCOU (actuals) in BQ (reference AFM 177-370, section 15).

(4) ★Prepare/process FCOC using SF 1080, (reference DFAS-DE 7010.2-R, paragraph 29-1) or DD Form 1131, Cash Collection Voucher (reference DoD 7000.14-R, Volume 5, figure 10-4), as applicable.

(a) Send certified original and copy of SF 1080, Voucher for Transfers Between Appropriations and/or Funds to Disbursing Division.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Use the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(5) ★Prepare, process, and forward follow-up as required (reference DFAS-DE 7010.2-R, table 29-1).

(6) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly. (See Task 20.)

b. FSO:

(1) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1, para 28-2(4b)) and forward to OPLOC.

(2) Assist in obtaining estimate letter from Base Transportation Office.

(3) Forward any reimbursable documents received to the OPLOC.

(4) ★Receive diskette from Base Transportation Maintenance Office by the 10th of the month. If not received, follow up to Base Transportation Maintenance to get diskette. Upload file and call OPLOC to request they run program NBQV10, OLVIMS Interface.

(5) Forward listing of charges from Program NBQV10 Motor Vehicle Reimbursement/Refund Billing List, to Transportation Office (reference AFM 177-370, section 54.5 and figure 54.5).

(6) Assist in obtaining and forwarding a list of reimbursable vehicle maintenance customers to OPLOC (reference AFM 177-370, paragraph 54.5).

c. ANG/Rome Lab:

Not applicable.

6. TASK - Reimbursable Billings (Other Than BOF/Stock Fund/Revolving Fund).

a. OPLOC:

(1) Recurring reimbursable billings are rendered periodically to collect for goods or services provided by performing activities. Usually these arrangements are based on agreements, such as Interservice Support Agreement (ISSA) or Host Tenant Support Agreement (HTSA). These agreements are maintained at the installation. Request copies of support agreements as required.

(a) Establish administrative procedures, as required, to identify/ensure that monthly recurring reimbursable items are received.

(b) Follow-up with the FSO, budget office, or performing activity for non-receipt of billing data.

(2) Receive copy of accepted reimbursable Military Interdepartmental Purchase Request (MIPR) and project orders from FSO. (DD Form 448, Military Interdepartmental Purchase Request, DD Form 448-2, Acceptance of MIPR, AF Form 185, Project Order and other miscellaneous reimbursable orders.)

(a) Receive AF Form 406, Miscellaneous Obligation/Reimbursement Document, from FSO.

(b) ★Establish UFO estimate in BQ (reference AFM 177-370, section 15).

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(3) Receive billing information documents from Air Force OPR and establishes monthly billing/FCOU (actuals).

(a) ★Prepare and/or process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph. 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, paragraph 29-21), as applicable.

(b) Process collection for advances for Federal and non-federal customers (reference AFM 177-370, paragraph 19.46).

(c) Forward to customer if it cannot be processed on NCD basis; otherwise, process as NCD.

(d) Establish billing file by site code or customer within site code, as applicable.

(e) Establish FCOU in BQ (actuals) (reference AFM 177-370, section 15).

(4) ★Prepare/process FCOC using SF 1080 (reference DFAS-DE 7010.2-R, paragraph 29-1) or DD Form 1131, Cash Collection Voucher (reference DoD 7000.14-R, Volume 5, figure 10-4), as applicable.

(a) Send certified original and copy of SF 1080.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Review the BQ Daily Audit Listing or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(5) ★Prepare, process, and forward follow-up as appropriate (reference DFAS-DE 7010.2-R, table 29-1).

(6) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly and make applicable corrections in BQ or on the hard copy document as applicable. Branch chief certifies validated ODL.

b. FSO:

(1) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (MORD) (reference DFAS-DE 7010.2-R, figure 10-1, paragraph 28-2(4)(b)). Use standard MORD numbering system:

TRT Position	30	Document ID	"O"
	31	Processing Center	"R"

32-35	Organization	-- -- -- (i.e. MORD or Debtor Code)
36-37	Fiscal Year	--
38-39	Site Code	--
40-48	Sequential #	-- -- -- -- --

(2) Assist in obtaining and forwarding reimbursable documents to OPLOC.

(3) ★FSO is responsible for ensuring commitments contain a Sales Code, if applicable.

c. ANG/Rome Lab:

(1) Ensure complete file of all Interservice Support Agreement (ISSA), Host Tenant Support Agreement (HTSA), or other agreements for all bases are maintained with the OPLOC.

(a) Review/coordinate all support agreements annually for reimbursable items.

(b) Establish procedures to identify/ensure that reimbursable items are received monthly.

(c) Follow-up to OPR for non-receipt of billing data.

(2) Receive copy of accepted reimbursable Military Interdepartmental Purchase Request (MIPR) and project orders from FSO. (DD Form 448, Military Interdepartmental Purchase Request, DD Form 448-2, Acceptance of MIPR, AF Form 185, Project Order and other miscellaneous reimbursable orders.)

(a) ★Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1, para 28-2(4b)).

(b) Establish UFO in BQ (estimate) (reference AFM 177-370, section 15).

(3) Receive appropriate billing documents from Air Force OPR and establish monthly billing/FCOU (actuals).

(a) ★Prepare SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, para 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DE 7010.2-R, para 29-21), or SF 1034, as applicable.

(b) Prepare collection for advances for Federal and non-federal customers (reference AFM 177-370, para 19.46).

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(c) Forward to customer if it cannot be processed on NCD basis; otherwise, process as NCD.

(d) Establish billing file by customer.

(e) Establish FCOU in BQ (actuals) (reference AFM 177-370, section 15).

(4) ★Prepare, process, and forward follow-up as appropriate (reference DFAS-DE 7010.2-R, table 29-1).

(5) Validate/reconcile hard copy documents with Open Document Listing (ODL) at least quarterly. (See Task 20.)

7. TASK - Cash/Check/By-others Collections.

a. OPLOC:

(1) Receive documents from Treasury Operations Branch notifying receipt of check. AOR will receive and process documents pertaining to their bills and other miscellaneous transactions. Civilian pay, travel, accounts payable, etc., will receive and process documents pertaining to their PCs.

(2) Pull billing documents from files.

(3) ★Prepare DD Form 1131, Cash Collection Voucher. Collect unidentified checks into suspense account 57F3875 or 57X6875; research to determine correct appropriation and take corrective action within 30 days. Use 57F3875 when a reasonable presumption exists that monies will ultimately be credited to a government account. Use 57X6875 for amounts to be held in suspense, not otherwise classified.

(4) Forward DD Form 1131 to Disbursing Division.

(5) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(6) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(7) Record FCOC on AF Form 406, Miscellaneous Obligation/Reimbursement Document, or DD Form 448-2, Acceptance of Military Interdepartmental Purchase Request, if required.

(8) Receive By-Others register and associated documents from the Accounting Reports - MAFR Branch.

(a) Make applicable BQ entries (reference AFM 177-370, paragraph 19.33).

(b) ★Research/process unidentified line items (reference DFAS-DE 7010.1-R, paragraph 27-32).

(9) ★For installment payments received from FSO, use copy of DD Form 1131, Cash Collection Voucher, to reduce refund receivable established in Fund Type "T", Type Vendor "9."

b. FSO:

(1) ★Assist OPLOC in researching unidentified items and locating documents to process by-others (to include items placed in suspense).

(2) ★One-time cash or check remittances (including JUMPS checks, individuals clearing the installation, and miscellaneous cash collections) are processed by the FSO.

(a) ★Prepare and process DD Form 1131 citing correct appropriation.

(b) ★Assign voucher number and date.

(c) ★Forward DD Form 1131 and remittance to cashier.

(d) ★Process MAFR (reference AFM 177-370, para 19.4).

(e) ★Review the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(3) ★If FSO accepts an installment repayment, FSO prepares and processes DD Form 1131 citing fund appropriation originally charged.

(a) ★Assign voucher number and date.

(b) ★Forward DD Form 1131 and remittance to cashier.

(c) ★Process MAFR (reference AFM 177-370, paragraph 19.4).

(d) ★Review the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

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(e) ★Forward copy of DD Form 1131 and backup documentation to the OPLOC.

(f) ★FSO retains copy of DD Form 1131.

c. ANG/Rome Lab:

Not applicable.

8. TASK - Military Family Housing Charges.

a. OPLOC:

(1) Obtain a copy of each lease agreement. An example of people using these leases is separated personnel that haven't vacated the quarters yet.

(2) Process collections from occupants who reside in base housing on a reimbursable basis.

(3) The family housing office assesses charges for use, and occupants bring DD Form 1131, Cash Collection Voucher, to FSO for collection.

(4) ★If occupant is assigned on lease or recurring basis, OPLOC processes monthly collection (reference DFAS-DE 7010.2-R, chapter 36), if bill was rendered.

b. FSO:

(1) Prepare/process DD Form 1131 for cash collections.

(2) Assist in obtaining and forwarding documentation, as required.

c. ANG/Rome Lab:

Not applicable.

9. TASK - Base Accounts Receivable System (BARS), Class B Phones, Trailer Space Rental and Associated Miscellaneous Billings (Reference DFAS-DE 7077.5-M).

a. OPLOC:

(1) Receive billing and/or customer information from Air Force OPR:

(a) Update billing and/or customer information in BARS (reference DFAS-DE 7077.5-M, sections 5 and 6).

(b) Establish FCOU summary totals in BQ for fund code 83 by EEIC.

(2) Run management and internal control reports. Deliver, as necessary, to Accounting Liaison for further distribution, or mail directly to base-level activities (reference DFAS-DE 7077.5-M, sections 12 and 14).

(3) Process, print, verify, and mail monthly invoices, using AF Form 1358, Invoice/Statement of Account (reference DFAS-DE 7077.5-M, section 7).

(4) Process, print, verify, and mail follow-up invoices (reference DFAS-DE 7077.5-M, paragraph 7.6).

(5) Run payroll suspense (reference DFAS-DE 7077.5-M, paragraph 7.3 and section 8).

(a) Send copy of JUMPS Payroll Suspense List to Military Pay at the FSO via file transfer or other agreed upon means.

(b) Deliver copy of Civilian Payroll Suspense List to Civilian Pay focal point (reference DFAS-DE 7077.5-M, paragraph 8.4).

(6) Process individual debtor remittances that were not collected via payroll deduction. Assign appropriation data and print collection vouchers (DFAS-DE 7077.5-M, section 9.2d).

(7) Process payroll collection (reference DFAS-DE 7077.5-M, section 9).

(a) Receive a copy of the Daily Register of Transactions, that includes PK03 payroll deduction transactions processed by DJMS, and a copy of the Daily Register of Rejects, that includes PK03 payroll deduction transactions rejected by DJMS, from Military Pay at the FSO. These products are produced by input source and cycle number.

(b) Process payroll deduction transactions that were rejected by DJMS. (reference DFAS-DE 7077.5-M, paragraph 9.2a). Produce revised invoices for those accounts that have a payroll deduction reject and mail billing to customer (reference DFAS-DE 7077.5-M, paragraph 7.5).

(c) Process payroll deduction transactions that were accepted by DJMS (reference DFAS-DE 7077.5-M, paragraph 9.2b).

(d) Print SF 1080, Voucher for Transfers Between Appropriations and/or Funds, payroll collection voucher (reference DFAS-DE 7077.5-M, paragraph 9.4).

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(e) Certify SF 1080 for disbursement.

(8) Process MAFR (reference AFM 177-370, paragraph 19.4), against accruals established in BQ, for receivable transactions from the source documentation (reference DFAS-DE 7077.5-M, paragraph 12.5). Review the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

(9) ★Manage delinquent invoices. Write-off or transfer to DFAS-DE/FY all debts meeting applicable criteria (reference DFAS-DE 7077.5-M, section 11 and DFAS-DE 7010.2-R, paragraph 29-34 and table 29-1).

(10) Perform other BARS database duties such as monthly purge (reference DFAS-DE 7077.5-M, paragraph 13.2), status reports (reference DFAS-DE 7077.5-M, paragraph 14.3), monthly carry-over (reference DFAS-DE 7077.5-M, paragraphs 4.3 and 7.2a), fiscal and calendar year rollovers (reference DFAS-DE 7077.5-M, paragraph 4.8). Coordinate with the System Administration Division or the MAPPER coordinator at the regional processing center on backups and loading of BARS (system code TX) releases.

b. FSO:

(1) Process termination invoices for customers changing trailer spaces, telephone numbers, or out-processing from base. (If customer has already departed the base, mail invoice to forwarding address.) If at all possible, have customer come in and process final payment (reference DFAS-DE 7077.5-M, paragraph 7.5).

(2) Process payroll suspense:

(a) Deliver DJMS payroll deduction transactions (via diskette) to Military Pay (reference DFAS-DE 7077.5-M, paragraph 8.3a).

(b) Assist Military Pay in clearing payroll rejects (reference DFAS-DE 7077.5-M, paragraph 9.2a).

(3) Receive payment from customers who are terminating service, or other non-routine cash payments. Process DD Form 1131, Cash Collection Voucher, with check data annotated (reference DFAS-DE 7077.5-M, paragraph 9.2d).

(4) Update BARS and BQ for transactions processed (reference DFAS-DE 7077.5-M, paragraph 12.5).

(5) As necessary, send management and internal control reports to Base Communications, Base Civil Engineering, or base housing (reference DFAS-DE 7077.5-M, section 12).

(6) Act as liaison with base activities to coordinate receipt of BARS incoming interface transactions (automated or hard copy).

c. ANG/Rome Lab:

Not applicable.

10. TASK - Charges for Damaged/Lost Property (Report of Survey).

a. OPLOC:

(1) When pay and allowances or salaries are not available for offset, as in the case of out-of-service debtors or terminated employees, use the report of survey to establish an accounts receivable for reporting in RCS: HAF-ACF(M)7184(DT). As necessary, set up accruals in BQ.

(2) Bill the debtor using AF Form 819, Invoice/Claim.

(3) Receive documents from Treasury Operations Branch notifying receipt of cash/check.

(4) Pull billing document from file.

(5) Prepare DD Form 1131, Cash Collection Voucher, and forward to Disbursing Division.

(6) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(7) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(8) ★If payment is not received by the due date, perform collection follow-up, write-off, or transfer-out action for out-of-service debtors (reference DFAS-DE 7010.2-R, chapter 29).

b. FSO:

(1) The Air Force will investigate and issue Reports of Survey when property is lost or damaged.

(2) The Air Force survey officer or other responsible official prepares pay offset documentation, i.e., DD Form 139, Pay Adjustment Authorization, to offset pay or

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salary to collect indebtedness. DD Form 139 must contain "Due Process" statement or have attached consent form with member's signature per DoDFMR 7000.14-R, Volume 7A.

(3) Submit offset documentation to appropriate pay system for action.

(4) Forward out-of-service cases to the OPLOC for billing and collection action.

(5) ★For one-time cash or check collections see Task 5b(2)

c. ANG/Rome Lab:

Same as FSO except AFMAN 23-2303, chapter 14 applies.

11. TASK - Record Temporary Collectibles.

a. OPLOC:

(1) ★Telephone Federal Excise Taxes (reference DFAS-DE 7010.2-R, paragraph 29-10). Collect into appropriation 57F0152.0030. Clear account per regulation.

(2) ★Telephone Toll (reference DFAS-DE 7010.2-R, paragraph 29-11). Clear account per regulation.

(3) ★Sales under Resource Recovery Recycling (RRR) program for general ledger tracking purposes (reference DFAS-DE 7010.2-R, paragraph 29-29). Collect into appropriation 57F3875.8900. Prepare SF 1081 or SF 1049, as applicable, to specified organization as directed by commander or designee.

(4) Incentives for Energy Conversation (for Capitol Credits see DFAS-DE DFAS-DE 7010.1-R, paragraph 21-3d):

(a) An installation civil engineering office receives notices from utility companies of impending rebates.

(b) The utility company check is collected into 57F3875.

(c) The installation commander instructs civil engineering and installation budget office on the distribution of funds in accordance with Defense Authorization Bill (HR 4739).

b. FSO:

(1) Forward any documentation received to OPLOC.

(2) Assist OPLOC as may be necessary.

c. ANG/Rome Lab:

Not applicable.

12. TASK - Charges of Base-Level Support Services for Medical Civilian Pay.

a. OPLOC:

(1) ★Extract actual charges from PAPERVIEW or other retrieval product to compare PECs 87700, 87705 and 87715.

(2) ★Set up and maintain accruals on AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DE 7010.2-R, figure 10-1), for reimbursing medical civilian payroll expense. Charge fund code 2X and reimburse fund code 30, sales code 82D (usually changes annually based on DFAS-DE guidance). Use standard MORD numbering system described in TASK 4.

(3) ★Process SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DE 7010.2-R, paragraph 19-1), each month for actual amount charged.

b. FSO:

★Work with Budget office to furnish any information necessary to OPLOC.

c. ANG/Rome Lab:

Not applicable.

13. TASK - Acceleration Charges for Civilian Labor.

a. OPLOC:

(1) ★Recoup the full cost of civilian direct labor on customer billings as required by DFAS-DE 7010.2-R, paragraph 27-7.

(2) ★Process acceleration charges billed in accordance with DFAS-DE 7010.2-R, paragraph 27-7a (1-2), as reimbursements to the civilian pay appropriation.

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(3) ★Deposit acceleration charges billed in accordance with DFAS-DE 7010.2-R, paragraph 27-7a(3), to Treasury miscellaneous receipt account 57 3041.

b. FSO:

Assist OPLOC, as required, in determining hours of reimbursable direct civilian labor and the customer category for applying acceleration rates.

c. ANG/Rome Lab:

Not applicable.

14. TASK - Debt Collections.

a. OPLOC:

(1) ★Receive billing information, follow-up, etc. from Air Force activities such as hospital, education office, housing office, etc.

(a) ★Record and audit transaction in BQ (FCOU, Refund or write-off) (reference DFAS-DE 7010.2-R, chapter 29, section E, and table 29-1).

(b) ★Follow-up as required with debtor (reference DFAS-DE 7010.2-R, chapter 29, section B and table 29-1).

(2) Send AF Form 819, Invoice/Claim, to debtor.

Establish billing file for debtor.

(3) Receive documents from Treasury Operations Branch notifying receipt of check.

(a) Pull billing documents from files.

(b) Prepare/process DD Form 1131, Cash Collection Voucher.

(4) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(5) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate.

(6) ★Monitor aging of active accounts (reference DFAS-DE 7010.2-R, paragraph 29-37):

(a) ★Follow-up on delinquent accounts (reference DFAS-DE 7010.2-R, table 29-1).

(b) ★Transfer debt for collection assistance (reference DFAS-DE 7010.2-R, paragraph 29-34, and table 29-1).

(c) ★Perform write-off authority (reference DFAS-DE 7010.2-R, paragraph 29-35, and table 29-1).

b. FSO:

(1) Receive DD Form 1131 from customer:

(a) If cash was received without DD Form 1131, Accounting Liaison will:

1 Contact appropriate OPLOC personnel to determine accounting classification.

2 Prepare/process DD Form 1131.

(b) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).

(c) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(2) Forward copy of DD Form 1131 and back up documentation to OPLOC, Receivables Branch.

c. ANG/Rome Lab:

(1) Prepare and process DD Form 1131.

(2) Forward to OPLOC.

15. TASK - RCS: HAF-ACF(M)7184(DT), Selected Balances for Accrual Reporting.

a. OPLOC:

★Provide data required in DFAS-DE 7010.1-R, chapter 29, section H, to Reports and Analysis Division.

b. FSO:

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No functions for this task.

c. ANG/Rome Lab:

Same as FSO.

16. TASK - RCS: HAF-ACF(Q)8108(DT), Report on Receivables Due From the Public.

a. OPLOC:

(1) This report is required quarterly and contains data about accounts receivables due from non-U.S. Government debtors. The OPLOC consolidates Report data by appropriation, and ages accounts in several categories. In addition, gathers management information to satisfy Treasury reporting requirements. The FY-end report also includes annual data for Civil Monetary Penalties (CMP).

(2) ★Reference DFAS-DE 7010.2-R, chapter 41, for specific report preparation instructions.

(3) Provide input to Reports and Analysis Division.

b. FSO:

Assist in obtaining information from Air Force activities, i.e., legal, acquisition, medical, etc., to clarify report data, such as CMP collections.

c. ANG/Rome Lab:

Assist OPLOC in obtaining information, if required.

17. TASK - RCS: HAF-ACF(A)7194, Reconciliation of Accounts Receivable.

a. OPLOC:

(1) Perform this reconciliation semiannually, as of December 31 and June 30, to ensure governmental debts referred to DFAS-DE were received and debts in the DFAS-DE inventory are recorded in OPLOC accounting records.

(2) ★Reference DFAS-DE 7010.2-R, chapter 40, for reconciliation procedures.

b. FSO:

Assist in obtaining information as required from Air Force operational activities providing goods or services to governmental customers.

c. ANG/Rome Lab:

Assist OPLOC in obtaining information, if required.

18. ★TASK - Dishonored Checks Pertaining to Accounts Receivable.

a. OPLOC:

- (1) Receive notice of transaction from Disbursing Division.
- (2) ★Prepare/process negative DD Form 1131, Cash Collection Voucher
- (3) ★Reestablish refund receivable as a fund type "T" record in BQ.
- (4) Prepare AF Form 819, Invoice/Claim, or demands letter to bill debtor (reference DoDFMR 7000.14-R, Volume 5, paragraph 040401 and paragraph 040403).
- (5) Establish billing file for debtor.
- (6) ★Receive photocopy of repayment from Treasury Operations Branch notifying receipt of payment.
- (7) Pull billing document from file.
- (8) Prepare/process MAFR (reference AFM 177-370, paragraph 19.4).
- (9) Use BQ Daily Audit List or PAPERVIEW the next business day to ensure accurate input (reference AFM 177-370, paragraph 27.11a and h).
- (10) ★Age active/open accounts (reference DFAS-DE 7010.2-R, paragraph 29-37).
- (11) Follow-up on delinquent accounts.
- (12) ★Transfer uncollectible accounts for collection assistance (reference DFAS-DE 7010.2-R, paragraph 29-34 and table 29-1).
- (13) ★Perform write-off as required (reference DFAS-DE 7010.2-R, paragraph 29-35 and table 29-1).

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b. FSO:

Assist OPLOC as required in recouping the double payment or dishonored check.

c. ANG/Rome Lab:

Same as FSO.

19. TASK - Collection by Payment Offset.

a. OPLOC:

(1) ★Vendor Offset. This process reflects the transactions to collect vendor debt through payment offset. The offset payment amount is provided by Vendor Pay Branch and received as collection by Receivables Branch (reference DFAS-DE 7010.2-R, paragraph 13-3a (5)(d) and 29-34).

(a) Reverse refunds receivable established in Fund Type "T," Type Vendor "9", if applicable.

(b) Record collection to the fund cite originally charged as a Type Vendor "9", negative Balance ID "E".

(2) ★Individual Offset. Current pay and allowances or wages of military members or civilian employees can be offset involuntarily to satisfy an indebtedness to the U. S. Government. Reference DoDFMR 7000.14-R, Volume 5, Part II, AFM 177-373, and DoDFRM 7000.14-R, Vol 8, section 8 for detailed offset procedures. Generally, before offset can be accomplished, the debtor must be provided specific due process procedures. These steps include written notice of the intent to offset, the right to inspect and copy records related to the debt details of the proposed offset, and in some cases, the right to a hearing by an independent third party. The hearing official may consider and issue determinations regarding the existence of a debt, the amount of a debt, and the terms of an involuntary offset schedule established without input from the debtor. Prompt attention must be given to a petition for hearing since timeframes are imposed for response to the debtor's hearing request. Late payment charges are not accrued or assessed while a debt is undergoing a hearing.

b. FSO:

Answer queries from vendors, military members, or employees regarding offsets. Work with OPLOC to provide information concerning indebtedness and offsets.

c. ANG/Rome Lab:

Same as FSO.

20. TASK - Refund of State Taxes.

a. OPLOC:

(1) ★Develop local procedure due to the various requirements of individual state tax authorities (reference DFAS-DE 7010.2-R, paragraph 29-27).

(2) Use the claim for tax refund to support establishment of refund receivable as a fund type "T" record in BQ.

b. FSO:

Assist OPLOC in obtaining tax exemption certificates to assist in filing claim.

c. ANG/Rome Lab:

Same as FSO.

21. TASK - Tuition Refunds for Military Members.

a. OPLOC:

(1) ★When the Education Services Officer (ESO) establishes an installment repayment arrangement, receive copy of AF Form 118, Refund of Tuition Assistance, or DD Form 139, Pay Adjustment Authorization, from FSO.

(2) ★Use AF Form 118 or DD form 139 to establish refund receivable as a fund type "T", Type Vendor "9" record in BQ.

(3) ★As installment payments are received and collected by the FSO on DD Form 1131, Cash Collection Voucher. FSO forwards of DD Form 1131 to OPLOC. Use copy of DD Form 1131 to reduce refund receivable by reversing amount established in Fund Type "T", Type Vendor "9".

b. FSO:

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(1) For one-time collections from pay, the ESO prepares and forwards pay offset documentation, i.e., DD Form 139, Pay Adjustment Authorization, for input to pay system. Military Pay will input with ESO company code.

(2) For one-time cash or check remittance, the ESO prepares DD Form 1131 citing appropriation originally charged. Also, ESO prepares DD Form 1131 upon receipt of remittance from pay system. The FSO:

(a) Receives DD Form 1131 from ESO.

(b) Assigns voucher number and date.

(c) Forwards DD Form 1131 and remittance to cashier.

(d) ★Prepares/processes MAFR (reference AFM 177-370, paragraph 19.4). Record collection to the fund cite originally charged as a Type Vendor '5,' negative Balance ID 'E.'

(e) Use the BQ Daily Audit List or PAPERVIEW the next business day to ensure input was accurate (reference AFM 177-370 paragraph 27.11a and h).

(3) If ESO accepts an installment repayment agreement, the FSO forwards a copy to the OPLOC.

(4) As installment payments are received, ESO prepares DD Form 1131.

(5) FSO processes DD Form 1131:

(a) Assigns voucher number and date.

(b) Forwards DD Form 1131 and remittance to cashier.

(c) ★Prepares/processes MAFR (reference AFM 177-370, paragraph 19.4). Record collection to the fund cite originally charged as a Type Vendor '5,' negative Balance ID 'E.'

(d) Reviews/annotates BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11a and h).

(6) Forwards copy of DD Form 1131 and back up documentation to OPLOC.

(7) FSO retains copy of DD Form 1131.

c. ANG/Rome Lab:

Not applicable.

22. TASK - Validate Open Document Listing (ODL).

a. OPLOC:

(1) ★Reconcile and validate ODL with hard copy documents at least three times yearly (Jan 31, May 31 and Aug 31) and make applicable corrections in BQ or on hard copy document. Validate the following items:

(a) Accounting classification.

(b) Amount for each balance ID.

(c) Document identification.

(d) Refunds receivable and replacement checks should appear as negative balances. Other entries with negative balances should be fully researched, annotated, and corrected if necessary.

(e) Should the entry logically still be present in the accounting system (Sanity Check)? Follow up with the originator of the document and update the accounting system, as required.

(2) ★Branch Chief or designee certifies ODL or accompanying letter and forwards to FSO..

b. FSO:

(1) ★Receives certified ODL from OPLOC.

(2) ★Reconciles and validates all commitments on ODL with hard copy documents. Assist in obtaining hard copy documents as required by OPLOC.

(3) ★Makes applicable corrections on hard copy documents or annotates ODL for correction by OPLOC.

(4) ★Certifies ODL or accompanying letter and return to OPLOC.

c. ANG/Rome Lab:

Same as OPLOC.

23. TASK - Reimbursable Billings, Business Operating Fund (BOF) - SBSS.

NOTE: This task may be performed in the Business Funds Branch (local decision).

a. OPLOC:

NOTE: Products must be scheduled through the Base Supply Computer Support element.

(1) Receive hard copy SF 1080, Voucher for Transfers Between Appropriations and/or Funds, billing documents, (i.e., M05 and M33 listings).

(2) Review SF 1080 for completeness and accuracy:

(a) Validate M33 to SZ*/SZR and Detail Billing transactions (Edit Zero Balance Control List). If it doesn't balance, return to Systems Administrator to rerun the M33 (reference DFAS-DE 7077.10-M sections 19 and 28).

(b) Ensure backup document equals billing and attach to SF 1080:

1 SFs 1080 from M05. Attach PFMR Detail Billing List and Detail Stock Fund Billing List from the M33 if applicable.

2 SFs 1080 from M33. Attach non-PFMR detail billing.

(3) No Check Drawn (NCD) SF 1080:

(a) Determine if bills are to be NCD or mailed to the billed office for collection. Sort accordingly. NOTE: If disbursement portion (billed office) of SF 1080 has an appropriation, it will help identify it as a NCD. The BQ post codes for NCD SFs 1080 are "UE" and "FR."

(b) Brief block, assign voucher number and certify.

(c) Prepare/process MAFR (reference AFM 177-370 paragraph 19.4).

(d) Review/annotate the BQ Daily Audit List the next business day to ensure input was accurate (reference AFM 177-370, paragraph 27.11 a and h).

(4) Assign bill number and mail SF 1080 billings:

(a) PFMR controlled customers:

1 Pull the accounts receivable file under the applicable sales code and locate the correct debtor code for that bill for proper disposition/instruction.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL or PAPERVIEW, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 Using the correct DSRs and PSRs, process post code FR transactions for the correct dollar amount and identify assigned bill number beginning in position 38 of the TRT. Record DSR on retained copy of bill.

4 Use BQ Daily Audit List or PAPERVIEW to validate input. If no corrections are necessary, file in Accounts Receivable folder by sales code.

(b) Non-PFMR billed customers (M33 bills):

1 Billed by the DODAAC/SRAN in the billed office portion of the front of the bill. NOTE: Obtain the address of the billed office from AFR 700-20.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 Using the correct DSRs and PSRs, process post code FF transactions for the correct dollar amount and identify assigned bill number beginning in position 38 of the TRT. Record DSR on retained copy of bill.

4 For additional NCD processing instructions, see DFAS-DE 7077.10-M, section 28.

NOTE: Follow standard follow-up and reconciliation procedures provided for accounts receivable.

5 Investment billings (Fund Codes 11, 15, and 17).

NOTE: In the billing office appropriation, put a bill number to determine the billing address, mail copy of bill to that address, and send information copy to: DAO-DE McClellan/FSRA, 3230 Peacekeeper Way, Suite 2, McClellan AFB, CA 95652-1042.

b. FSO:

Provide any assistance necessary for bill collection or identification of the customer.

c. ANG/Rome Lab:

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Same as OPLOC.

24. TASK - Reimbursable Billings, Business Operating Fund (BOF) - SMAS.

NOTE: This task may be performed in the Business Funds Branch - local decision.

a. OPLOC:

NOTE: Products must be scheduled through the SMAS systems monitor.

(1) Receive hard copy SF 1080, Voucher for Transfers Between Appropriations and/or Funds, billing documents, (i.e., A/R Detail List and A/R Summary List).

(2) Review SF 1080 for completeness and accuracy:

Ensure backup document equals billing and attach to SF 1080: Attach Detail Billing List if appropriate for customer.

(3) No Check Drawn (NCD) SF 1080:

(a) Determine if bills are to be NCD or mailed to the billed office for collection. Sort accordingly. NOTE: If disbursement portion (billed office) of SF 1080 has an appropriation, it will help identify it as a NCD. The BQ post codes for NCD SFs 1080 are "UE" and "FR".

(b) Certify.

(c) MAFR posting is automated except for the Guard customers (reference DFAS-DE 7077.4-M, section 6).

(4) Mail SF 1080 billings:

(a) PFMR controlled customers:

1 Pull the accounts receivable file under the applicable sales code and locate the correct debtor code for that bill for proper disposition/instruction.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL or PAPERVIEW, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 Using the correct DSRs and PSRs, process post code FR transactions for the correct dollar amount and identify assigned bill number beginning in position 38 of the TRT. Record DSR on retained copy of bill.

4 Use BQ Daily Audit List or PAPERVIEW to validate input. If no corrections are necessary, file in Accounts Receivable folder by sales code.

(b) Non-PFMR billed customers (M33 bills):

1 Billed by the DODAAC/SRAN in the billed office portion of the front of the bill. NOTE: Obtain the address of the billed office from AFR 700-20.

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the retained copy and ODL, locate applicable DSR by fund code, sales code, debtor code, and SRAN.

3 For additional NCD processing instructions, see DFAS-DE 7077.10-M, section 28.

NOTE: Follow standard follow-up and reconciliation procedures provided for accounts receivable.

4 Investment billings (Fund Codes 11, 15, and 17).

NOTE: In the billing office appropriation, put a bill number to determine the billing address, mail copy of bill to that address, and send information copy to: DAO-DE McClellan/FSRA, 3230 Peacekeeper Way, Suite 2, McClellan AFB, CA 95652-1042.

b. FSO:

Provide any assistance necessary for bill collection or identification of the customer.

c. ANG/Rome Lab:

Same as OPLOC.

25. TASK - M28, Aviation Fuel Billings.

a. OPLOC:

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(1) Systems Administration Division prints and distributes the reports to the appropriate divisions.

(2) DBOF:

(a) Receive Transfer-Out Receivables Transaction List, Transfer-Out Stock Fund General Ledger (GLA) Transaction List, Interfund Billing List (one copy) and Appropriation Summary List (one copy) for the Systems Administration Division.

(b) Use these listings to validate General Ledger update (interface processing) and seller Interfund processing.

(c) File retained copies of the above listings and retain them for one year.

(d) Respond to buyer inquiries per DoD 4000.257-M.

(e) Ensure BFMO at each base receives copies of all the transfer-out transmittal listings.

(3) Accounting Reports - MAFR Branch:

(a) Receive Interfund Billing List (one copy) and Appropriation Summary List (one copy) from the Systems Administration Division.

(b) Use listings to validate Seller Interfund processing and for creation of the seller DD Form 1400, Statement of Interfund Transactions.

(c) Summary Billing Report Transactions (K) are produced when M28 is run (reference DFAS-DE 7077.10-M, section 26). Accounts Management and Reconciliation Branch uses file produced in preparation of Schedule of Interfund Transactions, and inclusion in RCS: HAF-ACF (M) 7113 (reference AFM 177-370, section 79).

(d) File retained copies of the above listings and retain for one year.

b. FSO:

Perform liaison function with Base Fuels Management Office (BFMO) to ensure all appropriate refueling/defueling documents are forwarded to the OPLOC and that BFMO receives copies of all the transfer-out transmittal listings.

c. ANG/Rome Lab:

Same as FSO.

26. TASK - FIABS Reimbursable Billings, Business Operations Funds (BOF) and Investment Items - SMBA and GFGL

a. OPLOC:

(1) Receive FIABS Billing List (A-D035J-601-AR-L05) Parts 1 (Investment) and 2 (Stock Fund), Contractor Invoice (AF 819) and Voucher for Transfers Between Appropriations and/or Funds(SF 1080) (A-D035J-601-AR-L29).

(2) Review SF 1080's and AF 819's for completeness and accuracy.

(3) Ensure backup document equal billing and attach to SF 1080 or AF 819.

(4) No Check Drawn (NCD) SF 1080.

(a) Determine if bills are to be NCD or mailed to the billed office for collection and sort accordingly.

(b) Brief block, assign voucher number and certify.

(c) Prepare/process MAFR, (reference. AFM 177-370, para 19.4).

(d) Review/annotate the BQ Daily Audit Listing the next business day to ensure input was accurate, (reference. AFM 177-370, para 27.11, a and h).

(5) Assign bill number and mail SF 1080 or AF 819 billings:

(a) On-Base SF 1080 Customers:

1 Pull the accounts receivable file under the applicable sales code and locate the correct customer for that bill for proper disposition/instruction.

2 Forward original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the FIABS on-line PBIB (Billing Inquiry) panel, inquiry on the bill number and follow appropriate procedures to mark the bill as mailed (reference AFMCM 177-24). This process will generate an automatic aging record to BQ for stock fund billings only. Investment billings must be manually entered into the BQ to establish the accounts receivable and start the aging process.

3 Check BQ Daily Audit List to validate input. If no corrections are necessary, file in Accounts Receivable folder by sales code.

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(b) Off Base SF 1080 and AF 819 customers.

1 Billed by the DODAAC/SRAN in the billed office portion of the front of the bill. NOTE: If the address portion of the billed office is blank, obtain the address from AFR 700-20 or inquiry through Defense Automated Addressing System (DAAS).

2 Mail original and one copy to the billed office and retain one file copy for BQ posting and aging. Using the FIABS on-line PBIB (Billing Inquiry) panel, inquiry on the bill number and follow appropriate procedures to mark the bill as mailed (reference AFMCM 177-24). This process will generate an automatic aging record to BQ for stock fund billings only. Investment billings must be manually entered into the BQ to establish the accounts receivable and start the aging process.

(6) FIABS Seller Interfund billings - Interfund billings are automatically transmitted to the customer through DAAS when the FIABS bill cycle is run. This process will generate an automatic aging record to BQ for stock fund billings only. Investment billings must be manually entered into the BQ to establish the accounts receivable and start the aging process.

(a) Review Seller Summary Bills (K records) Listing and make required corrections. Validate the appropriation charged against the Master Appropriation Reference Table (MART). The most common error is where the limitation is missing from the appropriation charged. Use FIABS PBID screen to correct K records appropriation. After all corrections have been made, then go to FIABS ARRC screen and transmit K records. This process will generate the DD1400 Seller Statement of Interfund Transactions and 2 output files - 1 file containing the K records and the other file containing the 2J records needed by the Reports & Analysis Division - Financial Statement & Report Branch. Any corrections required to the K records or 2J records after files have been created, will require an adjustment to the DD1400 Seller Statement listing. The expenditure and reimbursement totals should balance. Record expenditure and reimbursement in the GAFS system (BQ). Check the daily audit listing the following day to ensure accuracy.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

NOTE: Investment billings are processed by the OPLOC that created the billing. Do not forward FIABS investment billings to DAO-DE McClellan/FSRA (SM-ALC).

27. ★TASK: Reimbursable Billings for DMAG-AF.

a. OPLOC:

- (1) Receive bills from FSO.
- (2) Verify 1080s and FMS worksheets agree with the control register.
- (3) Resolve any variances with FSO.
- (4) Post FCOU (Balance ID F) for each bill. Starts the aging process.
- (5) Process the reimbursement (collection) (NCD 1080, CD 1080, or delivery reporting in SAMIS).
- (6) ★Provide a copy of the control register to the DMAG-AF section for update to the DMAG-AF general ledger.

b. FSO:

- (1) Prepare progress billings based on G004B and G072D detail (AFMCR 170-10). Annotate on the SF1080 that this is a progress billing. The customer funds EEIC or MPC should have 9940 or 9920 (9910 for adv billings).

NOTE: For DMMIS sites, use same procedures, until DMMIS A/R module is implemented. See DMMIS specific instructions.

- (2) Prepare completion billings/FMS worksheets based on G004B and G072D and G072A-K15 for FMS. Assign a six-digit bill number so as to link SAMIS reimbursement billing request.

NOTE: For DMMIS sites, use same procedures, until DMMIS A/R module is implemented. DMMIS does not handle FMS Billing mechanically. See DMMIS specific instructions.

- (3) Annotate the SF1080 as a completion billing. Advise customers once a month of the amount that has gone from advanced billing to completion billing.

- (4) ★Prepare advanced billing based on current DWCF policy. Annotate on SF1080 as advance billing.

- (5) ★Prepare control register for each billing package (SFs 1080) sent to OPLOC. Include copy of control register with bills sent to OPLOC A/R branch. Establish a unique control number for each control register consisting of the ALC, Julian date, and 3 digit sequence number (e.g., XX-ALC-5031-001).

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(6) Work with the A/R branch to resolve any discrepancies.

c. ANG/Rome Lab:

Not applicable.

28. ★TASK - Aged Accounts Receivable Schedule, DMAG-AF.

a. OPLOC:

★Provide an EOM schedule of aged receivables for DMAG-AF and provide schedule to the DMAG-AF Section for update to the DMAG-AF general ledger.

b. FSO:

None

c. ANG/Rome Lab:

Not applicable.

29. ★TASK - Transfer of Delinquent Accounts Receivable, DMAG-AF.

a. OPLOC:

(1) ★Transfer delinquent accounts receivable to DFAS-DE per DFAS-DE 7010.2-R.

(2) Provide a copy of the transferred accounts receivable to the DMAG-AF Section for update to the DMAG-AF general ledger.

b. FSO:

None

c. ANG/Rome Lab:

Not applicable.

★ References for Reimbursable/Refunds Miscellaneous Billings DFAS-DE 7010.2-R

-Aging Accounts Receivable	paragraph 29-39
-Authority to Write-off without Collection Effort	paragraph 29-4(b)
-Billing and Collecting Base Rentals and Work and Service Costs	paragraph 29-21
-Billing and Collecting for Reimbursable use of Government-owned Telephone Facilities	paragraph 29-20
-Billing and Collecting Reimbursable Dependent-School Transportation Cost	paragraph 29-25
-Billing and Collecting Subsistence Charges	paragraph 29-2(b)
-Billing for Unauthorized Toll Calls Over Official Telephones	paragraph 29-11
-Billing Government Agencies, Including Government Corporations, for Reimbursable Telephone Services	paragraph 29-2(c)
-Billing Non-Air Force Tenants	paragraph 29-2(a)
-Billing Precision Measurement Equipment Laboratory (PMEL) Reimbursable Cost.	paragraph 29-2(d)
-Billing Reimbursement s for Service and Maintenance on Transient Aircraft	paragraph 29-2(f)
-Billing Telephone Subscriptions	paragraph 29-10
-Billing Customers other than United States Government Agencies, for Materiel Sales-Noninterfund	paragraph 29-22
-Centrally Maintained Deposit Fund Accounts	paragraph 29-2(h)
★ (See DFAS-DE 7010.1-R paragraph 27-52)	
-Collecting Bid Specification Deposits	paragraph 29-32
-Collecting Medical Charges from Patients	paragraph 29-14
-Collecting State and Local Tax Refunds	paragraph 29-27
-Collection Assistance for Debts	paragraph 29-34
-Collection from Contractors and Vendors involved in Bankruptcy	paragraph 29-18
-Collections for Other Government Agencies and Military Departments (Other than Centrally Maintained Deposit Fund, Special Fund Receipt, and Trust Fund Receipt Accounts)	paragraph 29-2(9)
-Collections made at Isolated Locations	paragraph 29-26
-Collections made by Non-Accounting and Finance Office Base Activities	paragraph 29-15
-Debt Collection Requirements	paragraph 29-4(d-f)
-Debt Write-offs	paragraph 29-35
-Disposition of Collections	paragraph 29-17
-General Billing and Collecting Responsibilities	paragraph 29-4
-Installment Collections	paragraph 29-6
-Interest, Administrative and Penalty Charges	paragraph 29-7
-Intradepartmental Procedures, Billing Air Force Tenants	paragraph 29-3
-Involuntary Salary and Administrative Off-set	paragraph 29-9
-Offsetting a Commercial Firm's Indebtedness to Another Agency	paragraph 29-2(j)
-Proceeds from Defense Reutilization and Marketing Office (DRMO) Sales of Scrap, Excess Personal Property, and Forest Products	paragraph 29-30
-Proceeds from Resource, Recovery and Recycling (RRR) Program	paragraph 29-29
-Receivables Due From Individuals, Except Foreign Individuals	Section B
-Reconsidered Debt-Basis, Amount, or Involuntary Offset Schedule	paragraph 29-8

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-Reimbursable Accessorial and Administrative Costs	paragraph 29-24
-Reimbursable Mortuary Cost	paragraph 29-12
-SF 1080 Preparation	paragraph 29-1(9)
-Special and Trust Fund Receipt Accounts	paragraph 29-2(i)
-Tuition Assistance Refunds	paragraph 29-13
-Waiving Reimbursement and Deferring Interdepartmental, Including Non-Air Force DoD Component, and Intra-Departmental billings	paragraph 29-1(c)
-Written Demands for Debt Payment Except Routine Pay Adjustments	paragraph 29-5

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	<u>YES</u>	<u>NO</u>
15. Have prior month accrual entries been reversed?	___	___
16. Have current month expense accrual entries been prepared and recorded?	___	___
17. Have other recurring monthly journal vouchers been prepared and recorded?	___	___
18. Do all JVs have document numbers, have proper support and have been dated and signed by the preparer and approver?	___	___
19. Have all installation level subsidiary accounts been closed into command authorized accounts for monthly reporting?	___	___
20. Have abnormal balances (either material differences from last month or EOFY, or unreasonable amounts) been investigated, and explained if correct?	___	___
21. Are all prior year adjustments adequately identified and supported by higher Headquarters approval, and footnoted?	___	___
22. Has the current month Valid Accounts List Product Listing been compared with the prior month listing to verify correctness of new entries, lines dropped, or unusual increases/decreases in account balances?	___	___
23. Have the supplementary footnote requirements of this chapter been satisfied?	___	___
24. Have labor hour systems been reconciled with payroll systems?	___	___
25. Has the contract maintenance ledgers been reconciled to the trial balance?	___	___
26. Has the ACP/CPD been reconciled to CPAS?	___	___
27. Has the UOO balances been reconciled to CPAS and H069BQ?	___	___
28. Do the accounts receivable agree with the H069BQ?	___	___
29. Do the other accounts agree with supporting documentation?	___	___
30. Do the Proof of Accounts balance?	___	___
31. List any new/material actions taken this month. _____		

Date/Time Report Transmitted _____ Notes:

Signature of Submitter/Date _____

Signature of Supervisor/Date _____

Legend	<u>Initial</u>	<u>Name</u>
	_____	_____
	_____	_____
	_____	_____
	_____	_____

CHAPTER 5, SECTION G

G. ★FOREIGN MILITARY SALES (FMS).

1. TASK - Processing Interfaces from SAMIS.

a. OPLOC:

(1) After the 4th workday process is complete, the FMS Reconciliation Listing PCN: SH069-F13 must be run, (reference AFM 177-370, paragraph 66-8). Notify the Systems Administration Division of processing requirements.

(2) Ensure the 4th and 26th SAMIS data sets are processed by NBQE20 batch utility in HO69. See Section C - Reimbursable Accounting Procedure of AFM 177-27.

(3) Create new addresses as required and reprocess rejects.

b. FSO:

No change required.

c. ANG/Rome Lab:

Same as FSO.

2. TASK - Processing FMS Manual Delivery Reporting Transactions

Introduction: Delivery reporting ensures that U S Government material and services sold to foreign countries are fully reimbursed. Each OPLOC will have to develop unique procedures based on the base-level activities that will fall under their support. For example, an OPLOC may support a combination of logistic centers, product centers and other miscellaneous activities.

Product Center Deliveries.

The Systems Program Office (SPO) at product centers such as Eglin (AFDTC), Los Angeles (SSD), Wright-Patterson (ASC) and Hanscom (ESC) use sources such as Project Orders, contractor DD Form 250, JOCAS bills, etc. to develop FMS cost statements. The cost statements act as supporting documentation for physical delivery transactions, which are reported in the Delivery Reports, DD-COMP(M)1517 to DFAS-DE/I. See DFAS-DE 7070.3-R and the CMCS DLV Users Manual. A brief outline of the delivery process performed by ASC/FMBF is as follows:

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a. OPLOC:

Monitor and audit the delivery reporting process.

b. FSO: (Budget)

(1) Delivery data is obtained from the SPOs cost statements:

(a) SPO gathers data from sources and prepares cost statement.

(a) Direct case travel expenses obtained from the local FSO.

(b) Direct case manpower expenses from the SPOs submitted on the monthly cost statements.

(c) Accelerated case closure unliquidated obligation (ULO) amounts are obtained from cost statements, which provides a basis for the ULO amount. The ULO is delivery reported along with the associated Contract Administrative Services (CAS).

(2) Budget processes delivery reporting transaction.

NOTE: SAMIS is not used to make delivery reporting at this time.

(a) Validate the cost statements before making delivery report.

(b) Enter data on AF Form 1530.

(c) Process data into CMCS via the DLVUP01 screen.

(d) Run DLVRW02 report in CMCS to audit/proof the data delivery reported.

(e) Use a DLVUP01 screen in CMCS to make corrections, if required.

c. ANG/Rome Lab:

Not applicable.

Logistic Center Deliveries.

The bulk of the delivery process is automatically processed at ALCs in SAMIS. Exception transactions not automatically processed are described below. Additional details of the delivery reporting process can be found in AFM 177-27, Chapter 2. The following

describes the delivery tasks at Hill and San Antonio AFB DAOs. The process may vary at other DAOs.

d. OPLOC:

(1) Service Deliveries: The first type of deliveries that will be described are those that originate from service transactions.

(2) Salaries: This includes salaries from the Technical Coordination Group (TCG), dedicated personnel, Component Improvement Program (CIP) and Weapon System Logistic Officer (WSLO). See AFM 177-27, Chapter 2, Delivery Reporting Process and SAMIS Users Manual, AFM 400-178.

(a) Receive cover letters from the program officer or program managers identifying the civilian and military salary costs for the above functional areas by country, case and line.

(b) Verify the grade and step of the employees on the cover letter against the civilian pay payroll listing.

(c) Obtain custom commitment numbers from SAMIS, 168 screen.

(d) Create pseudo document numbers if not available from 3 above.

(e) Record delivery transaction into SAMIS 314L screen. While in this screen, record acceleration factors, including retirement, other fringe benefits, leave and holiday and overtime.

(f) Audit and make corrections to SAMIS delivery input the following day for correct amounts by country, case and line.

(g) File all documentation in case files.

(3) Travel: This includes travel for the Technical Coordination Group (TCG), dedicated personnel, Component Improvement Program (CIP) and Weapon System Logistic Officer (WSLO). See AFM 177-27, Chapter 2 Delivery Reporting Process.

(a) Receive source documents such as travel vouchers or a HO69 retrieval.

(b) Obtain custom commit number from SAMIS via SAMIS 168 screen.

(c) Create pseudo document numbers if not available from the previous step.

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(d) Record travel delivery transaction in SAMIS 314S, option T screen.

(e) Audit and make corrections to SAMIS delivery input the following day for correct amounts by country, case and line.

(f) File all documentation in case files.

(4) Direct Cite Payments for Service Contracts:

(a) Receive source documents:

1 CPAS H103.2T1, Fund Code 4F Service Type Contract Identification Table.

2 CPAS H103.2T2, Fund Code 4F Service Type Disbursements by Contact Number.

3 CPAS SF1034 Public Voucher for Purchase and Services, Other than Personal.

(b) Follow the same procedure as for Travel, steps 2 through 6, except using SAMIS screen 314S, options K and L.

(5) Depot Maintenance Business Area (DMBA):

(a) Receive worksheets from Cost Accounting Branch. There will be separate worksheets for Organic and Contractual maintenance. See AFM 177-27, Attachment 24 for examples.

(b) Follow the same procedure as for Travel, steps 2 through 6, except using SAMIS screen 314D. Include cost categories as shown on the worksheet.

(6) Billings from other agencies for personal services:

(a) Receive SF 1080 billings from other agencies, such as fuels, cataloging, lab services, printing and stock fund issues.

(b) Follow the same procedures as Travel, steps 2 through 6, except using SAMIS screen 314S, option Q.

(7) Billings from product directorates for Air Force O&M support for printing, office supplies and space, utilities, postage, interest penalty payments, Precision Measurement Equipment Laboratory (PMEL) and tech data.

(a) Receive transmittal letters for billing costs for these costs.

(b) Follow the same procedures as Travel, steps 2 through 6, except using SAMIS screen 314S, option R.

(8) Billing for F Condition Assets, Unauthorized Return for Material Repair Requirements List (MRRL) transportation charges.

(a) Receive letter from Air Force FMS Policy and Procedures Branch (FMII)

(b) Verify price in SAMIS 283 screen.

(c) Compute transportation charges IAW DoDFMR 7000.14-R, Volume 15, Table 705-1.

(d) Input delivery into SAMIS screen NXF.

(e) Verify on NXI SAMIS screen.

(f) Make corrections on the NXF SAMIS screen.

(9) Diversions of Shipments between countries:

(a) Receive DSAA letter authorizing the diversion.

(b) Process a SF 1080 to reimburse appropriate country direct cite funds with Air Force or other countries funds.

(c) Process delivery reports with document number suffix code "X".

(d) Audit and make corrections as necessary.

(e) File documentation in case file.

(10) Materiel Deliveries:

(a) Materiel deliveries other than principal items, kits and engines. SAMIS will automatically deliver report when the requirement line, the financial inventory accounting line and the shipment lines match. If there is a mismatch, these transactions will appear in the Cumulative Suspense Report, Shipped Not Billed Report, Estimated Contractor Deliveries and Contractor Shipment Suspense reports. These reports include both direct cite and reimbursable sales.

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1 Receive SAMIS variance listings.

2 Identify where the mismatches or missing transactions occur on these products using SAMIS, LAN, CPAS or procurement query screens 165D, 205, 283, 306, 308 , DO35A, DO35R, DO35J, DO43, H103 and JO41.

3 Contact the appropriate personnel to take corrective action.

(b) Manually correct the problem and report transportation and discount charges in SAMIS where appropriate.

(c) Audit the input the following day via SAMIS Connect.

(d) File documentation in the appropriate case file.

(11) Delivery Reporting of Major or Principal Investment Items. See paragraph 2-34 of AFM 177-27.

(a) Receive SAMIS Cumulative Suspense Report List.

(b) Extract and print suspended transactions from SAMIS screen 315I.

(c) Forward cover sheet and listing to appropriate item manager for proper coding.

(d) Receive listing with corrected codes from item manager.

(e) Enter corrected data into the SAMIS 315F screen to clear and release delivery.

(f) Audit the following day and file in case folder.

(12) Delivery of Time Compliance Tech Order (TCTO) Kits. These kits are either organic or contractual. The organic will appear on the Non-Stock Listed Deliveries, Part 1 of the HJH variance and the contractual will appear on Part 4 of this list.

(a) Receive above list.

(b) Extract and print the suspended transactions from SAMIS screen 306 for the organic and screen 304 for the contractual suspended kits.

(c) Prepare a cover sheet and forward with listing to item managers.

- (d) Receive computed cost formats from the item manager.
- (e) Enter corrections into SAMIS via 306, 308 and 314M screens.
- (f) Audit the following day and file in the case folder.

(13) Controlled Exceptions (CEX): CEX are ship status, contractor shipment and FIA records that have failed SAMIS edits.

(a) Perform procedures in Section J of AFM 177-27 to resolve the problems with edits.

(b) Print outstanding errors from the SAMIS 138B screen daily.

(c) Research and enter corrections in the FCEX screen of SAMIS.

(14) Special Defense Acquisition Fund (SDAF) IAW DoDFMR 7000.14-R, Volume 15, chapter 7.

(a) Receive SDAF delivery information from ALC SDAF representative.

(b) Process SDAF delivery into SAMIS using the 314M or 314Q screen.

(c) Review delivery SAMIS Detailed Delivery History Listing (1517).

(15) Delivery Reporting of Country Standard Item Support (CSIS) Contracts. These are contractor entered DD 250 shipments, which are entered into SAMIS. These items are not in the local system, because they are not to be shipped by the ALC.

(a) Receive the DD Form 250, Material Inspection and Receiving Report.

(a) Record into the SAMIS 306 screen.

(b) File DD Form 250 in case file.

e. FSO:

No action required.

f. ANG/Rome Lab:

Not applicable.

3. TASK - Preparation of Journal Voucher for General Funds General Ledger.

The delivery reporting branch prepares a monthly OF1017G, Journal Voucher (JV) for recording and reporting sales and receivables data for investment items sold to the FMS Trust Fund and Grant Aid. The sales of materiel and services are recorded at the ALC and the accounts receivable is transferred to the Dayton OPLOC. Reference AFM 177-27, paragraph 3-5.

g. OPLOC:

(1) Receive month-end listings of investment sales from SAMIS and FIABS of the Business Funds Branch.

(2) Prepare JV IAW the above reference.

(3) Forward copies to HQ AFMC/FMB and the Financial Statements and Reports Branch for posting to the GFGL.

(4) File copies of JV for reference.

h. FSO:

No action required.

i. ANG/Rome Lab:

No action required.

4. TASK - Financial Adjustments on Report of Discrepancy (RODS).

FMS customers file discrepancy reports to get credit for shortages, overages, non-receipt and damaged items, etc. RODS are received by AFSAC/ROD, who determines the ALC responsible and forwards the SF364 to the Air Force FMS Policies and Procedures Branch (FMII). Reference AFM 177-27, Section C.

j. OPLOC:

(1) Receive financial adjustment request from FMII.

(2) Review the request and make corrections to deliveries if required and process into SAMIS screens 314V and 314R.

(3) Prepare a SF1080, Voucher for Transfers Between Appropriations and Funds, to credit the proper appropriation or fund.

(4) Input credit into SAMIS using the 314S screen, option Q.

(5) Forward original SF1080 to the Vendor Pay Branch.

(6) Forward copy of all documents to FMII, who finalized the ROD.

(7) File copy in case folder.

k. FSO:

No action required.

l. ANG/Rome Lab:

No action required.

5. TASK - FMS F-5 Pre and Post Sale (PAPS) Funds.

PAPS funds provide for continued support services for FMS F-5 customers. PAPS funds are deposited in Fund Code 4X at San Antonio OPLOC under CCL YY-YYY-001 and 002 and pay vendors for various services.

m. OPLOC:

(1) Compute current month net change in disbursements for FC 4X in the Allotment Ledger.

(2) Report the net disbursements in SAMIS screen 314S.

(3) File copy in case folder.

n. FSO:

No action required.

o. ANG/Rome Lab:

No action required.

6. TASK - Case Managers Requests for Correction of Deliveries on Active Cases.

p. OPLOC:

(1) Receive SAMIS Connect Messages from case managers questioning delivery transactions previously reported.

(2) Research delivery in SAMIS, Item Manager System (DO35), the Procurement System (JO41) and other case file documentation.

(3) Correct any errors found in the SAMIS system, if any.

(4) Notify case manager of the action taken to correct the delivery, if applicable. If no action is required, the case manager is informed accordingly.

q. FSO:

No action required.

r. ANG/Rome Lab:

No action required.

7. ★TASK - Reconciliation on FMS Cases Prior to Case Closure.

INTRODUCTION:

★The FMS case reconciliation function is a special tasking directed by the DoD FMS Financial Management Improvement group prior to case closure.

The goal of reconciliation is to balance OA, obligations, expenditures, deliveries, at country, case and line level.

Workload at the OPLOC is controlled directly by the Dayton OPLOC. Requests for reconciliation are forwarded to Dayton OPLOC by AFSAC case/country manager via AFSAC/XMP. Reference Dayton OPLOC report requirements.

★Dayton OPLOC determines whether the reconciliation must be performed at the OPLOC and forwards the case to the appropriate OPLOC(s). After the OPLOC reconciles the case as far as possible within the time constraints, it is returned to Dayton OPLOC. Thereafter, the Dayton OPLOC forwards the case file back to the Case Country Manager at AFSAC/XMP for closure.

Reconciliation is performed at ELIN level to CLIN level and obligations and expenditures are recorded in CPAS and MOCAS at ACRN level.

a. OPLOC:

(1) Dayton OPLOC directed reconciliation is at document number or ELIN level:

(a) Systems that are used in this reconciliation are:

- 1 CPAS. Reconcile OA, obligations and expenditures.
- 2 H069 Travel. Reconcile OA, obligations and expenditures.
- 3 SAMIS. Reconcile delivery reporting.
- 4 Utilize CCR program in CMCS.

(b) The order of priorities are assigned by Dayton OPLOC:

- 1 Work stoppage.
- 2 ACC All lines ready for closure.
- 3 ACC All lines not ready for closure.
- 4 Non participating ACC countries.
- 5 Other Active cases.

(c) The order of status and control of country/case/line are assigned by the responsible OPLOC.

- 1 Awaiting contracts.
- 2 Awaiting action of another office.
- 3 In office research.
- 4 Not assigned.
- 5 Completed.

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(d) Reconciliation of 4E reimbursable:

1 Review and compare CMCS budget, H069/BQ and CPAS data, as applicable by country, case and line.

2 SMAs make corrections.

(e) Reconciliation of 4F Direct Cite:

1 The four listed methods of reconciliation apply to travel, service and materiel cases (reference paragraphs 3, 4, and 5 respectively).

a Manually using ALC reconciliation sheet. Objective: SAMIS = H103 plus H069.

b Local dBase III program. Objective same.

c CCR program in CMCS. Objectives:

1 J041 = AMIS

2 J041 plus AMIS = SAMIS

3 AMIS = H103

d CCR at Tinker AFB in CMCS.

NOTE: Methods a and b apply to all OPLOCs. Methods c and d apply only to San Bernardino OPLOC and Omaha OPLOC.

2 Assembly of all pertinent documents when beginning reconciliation process (applies to Travel, Service, and Materiel cases.)

a Receive request from Dayton OPLOC using SAMIS connect.

b Obtain the following from CPAS using data query:

1 List of contracts by obligation.

2 List of contracts by expenditure.

3 List of Unliquidated obligations by accounting classification.

c Obtain Travel obligations and expenditures using Selective Transaction History, HO69.

d Obtain 184C direct cite (4F) deliveries by OPLOC using 184C hard copy from SAMIS and 184C downloaded from SAMIS via KERMIT.

e Obtain the following from OPLOC files:

1 Closed contract review worksheet.

2 Open contracts.

3 Contracts in storage:

a Identify storage location.

b Request contract from storage.

4 Closed contracts not sent to storage:

a Identify storage location.

b Request contract from storage.

5 Using this information, compare obligation balances with Dayton OPLOC and note difference

f Update log with contract status.

g Print copy of closed contract list using H103 microfiche.

h Obtain copy of all travel vouchers.

i Obtain copy of AF Form 616 if WSLO case.

3 Reconciliation of Travel Cases:

a Travel Branch provides copies of TDY vouchers for FMS:

1 Settlement vouchers.

2 TR Billings.

3 Amendments.

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- 4 H069 Travel retrieval.
- b Verify that all travel vouchers were properly input to H069/BQ or CPAS.
- c Corrections:
 - 1 Notify Travel Branch of necessary corrections to be made.
 - 2 Monitor HO69 BQ to insure corrections were made.
 - 3 Advise Travel Branch if error in correction or correction not processed.
- d Verify that OA is in line with obligations and monitor HO69 to insure corrections were input.
- e Verify that all deliveries on SAMIS 184C agree with delivered value provided by Dayton OPLOC.
- f Verify that all expenditures on original travel vouchers were properly delivery reported in SAMIS.
- g Make delivery corrections in SAMIS using 314S screen:
 - 1 Obtain custom commitment number using SAMIS 168 screen.
 - 2 Create pseudo document number and maintain log if there is no custom commitment document number.
 - 3 Obtain audit on the report next day using from SAMIS connect.
 - 4 Verify correction is properly made. If not, correct in SAMIS.
- h Compare all financial totals in SAMIS, CMCS, BQ, CPAS, etc.
- i Make any necessary corrections. See 3c, d, g, above.
- j Return completed reconciliation to Dayton OPLOC.

k File all documentation in reconciliation file folder and return contracts to respective SMAs.

NOTE: This applies to 3b, CPAS only: Travel transactions were in the H057 system prior to September 1987 and were journal vouchered into H069 BQ system in September 1987. At one time all travel vouchers were coded 'C'. This transfer affected only those coded 'T' thus leaving some old travel transactions in what is now the CPAS system. These cannot be corrected and must be taken into consideration when reconciling travel cases.

4 Reconciliation of Service Cases:

a Vendor Pay obligation management provides funding sources of FMS contracts.

b Verify that all obligations were properly input into CPAS. Compare contract to CPAS at DOC # level.

c Verify that OA is in line with obligations. Monitor CPAS to insure corrections were input.

d Verify that all expenditures were properly input into CPAS. Compare contract to CPAS.

e Advise vendor pay branch of all corrections to be input to CPAS by vendor pay branch.

f Monitor CPAS to insure corrections were input and advise Vendor Pay branch if error in correction or correction not processed.

g Use process in Travel, para 3h - 3k, above.

h If discounts apply, use procedures in para 4a - 4f, above.

5 Reconciliation of Materiel Cases:

a Verify that all obligations were properly input into CPAS by comparing contract folder to CPAS by DOC # level or ELIN level.

1 Procurement Contract:

Research basic and all amendments on the contract to CPAS obligations.

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- 2 Provisioning Contract:
 - a Research basic and all amendments on the contract to CPAS obligations.
 - b Research all A MODS (Firm Price) and compare totals to CPAS obligations
- 3 Blanket contracts:
 - a Original PR and contract have no dollars, only set-up requirements.
 - b Basic contract is received with no accounting classification information.
 - c Call orders are issued as materiel is required. Accounting classification information as DOC # level is found on these. They are received as separate contract.
- 4 Local Purchase Contracts:

Used to procure materiel locally. They are processed through procurement.
- 5 MIPRs:
 - a Check backup for DOC # level detail.
 - b Work Cat I and II MIPRs together.
- 6 Foreign Currency Contracts:
 - a Contracts are obligated using current currency rates.
 - b Vouchers are expended using current currency rates which may differ from obligated rates.
 - c Take adjustments into account when validating obligations.
- 7 MICAPS (Commitment Obligation):
 - a Review documents.

obligations.

b Notify Vendor Pay of discrepancy between OA and

8 Unidentified Contractual Action (UCA) Contracts:

a These contracts are obligated at an estimated cost. Firm prices are given on later amendments to the contract.

b Take adjustments into account when validating obligations.

c Obligation 50% Rule UCA's. Excess dollars must remain in commitment for definitization.

9 Project Orders Form 181:

Funds are obligated when acceptance is received (Form 185).

b Use the information obtained from para 4c-4f above to complete reconciliation of case.

c Verify that the total delivered value on SAMIS 184C agree with total delivered value provided by Dayton OPLOC. See notes 2,3 below.

d Verify that all expenditures on contracts are properly delivery reported in SAMIS 314M screen.

e Verify that all transportation and discount expenditures were properly delivery reported in SAMIS 314S screen.

f Input materiel delivery corrections in SAMIS 314M screen and transportation/discounts corrections in SAMIS 314S screen.

g Review audit report the next day using SAMIS connect.

h Use process in Travel, para 3h - 3k.

i Perform closed contract review prior to contract(s) going to storage using above procedures.

j Consider impact of historical procedures/ systems changes. (See notes 1,2,3 below).

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NOTE 1. Provisioning Contracts. The initial spare cases for F16 purchases were obligated on provisioning contracts that ran for years. The accounting copy on most of these contracts no longer have the attached copies of the revisions that definitize the contracts at ELIN level. Hill AFB is currently using Procurement's copy of these contracts.

NOTE 2. 184 totals provided by SAMIS are not always correct. Some older deliveries may be identified as 4F but a systems error does not include them in the total, i.e., if the CCL was established under EG-SNA-SNG for that DOC # and a delivery was processed using EG-SNA-SDP using the same DOC #, not all deliveries will show in the 184 total.

NOTE 3. SAMIS 184 totals may not agree to the detail due to changes in reporting of these cases prior to 1983, as explained below:

1. Sort logic for direct cite (4F) and reimbursable totals:
 - a. If the first position of stock number is 'W', the value is added to reimbursable totals.
 - b. If delivery source code is '54' or '51', delivered value is added to direct cite totals.
 - c. If fund code is '4F' and first position of stock number is 'W' and delivery source code is '54' or '51', the delivered value is added to reimbursable totals.
 - d. If the first position of stock number is 'R' and fund code is '4F' and date-processed-SAMIS is less than or equal to 83272 (October 1, 1983), the delivered value is added to reimbursable totals; otherwise add to direct cite value.
2. Any case implemented prior to 1983 has several major problems in the delivery area.
 - a. Prior to 1979, an FMS case could only be direct cite or reimbursable. In 1979 an FMS case could be direct cite and reimbursable.

EXAMPLE: If a case was coded '7' (direct cite) but a reimbursable delivery was input it spread as direct cite. 'Accounting Adjustments' were made between 2750th and on the command pay from the Security Assistance Accounting Center (SAAC). If the case were open today, and a 184 was pulled, the 184 would reflect reimbursable when actually it was a direct cite.

- b. Prior to implementation of the administrative '4A' ROD account, all RODs were reported with a '4F' fund code. When the '4A' fund code was implemented in 1983, at the request of HQ AFLC, a bulk move was made on RODS. HO51 moved the dollar value of

all RODs from '4F' to '4A'. No one took into account (or they couldn't identify) the fact that there were some valid '4F' RODS. Based on this requirement, the 184 program looks for RODs with a '4F' fund code and date prior to the mass change (83273) and reports it as reimbursable. If we keyed on '4F' then we would be reporting RODs incorrectly as direct cite.

If you have a problem reconciling a case, look for a '4F' ROD with a process date prior to 83273.

b. FSO:

No action.

c. ANG/Rome Lab:

No action required.

8. TASK - ULO Verification of Accelerated Case Closure (ACC).

a. OPLOC:

(1) Dayton OPLOC will issue a request for ULO verification to OPLOCs via SAMIS connect.

(2) OPLOCs verify ULO amount at Vendor Pay branch.

(3) OPLOCs return verification to Dayton OPLOC.

b. FSO:

No action.

c. ANG/Rome Lab:

No action required.

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CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER: CZ-100		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER:		
RECEIVING OFFICE	ACTIVITY (Name and location) BASE FUELS MANAGEMENT OFFICER, MAXWELL AFB, AL.			
	RECEIVED AND FORWARDED BY (Printed name, title, and signature) James T. Kirk, Capt., USAF Base Fuels Officer			DATE 10 Oct 1991
DISBURSING OFFICE	ACTIVITY (Name and location)			
	DISBURSING OFFICER (Printed name, title, and signature) R. Hamlet, TSgt., USAF Disbursing Agent Maxwell AFB, AL., Gunter Annex		DISBURSING STATION SYMBOL NUMBER: 5042	DATE RECEIVED SUBJECT TO COLLECTION 11 Oct 1991
		PERIOD: FROM 10 Oct 1991 TO 10 Oct 1991		
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
10/10 91	1. Name and Address of Pilot and Company 2. Description of aircraft	1. Type of Fuel 2. Qty 3. Applicable accessorial and administrative charges and excise taxes. See AFR 144-9	\$2,492.01	Use the following accounting classifications: 1. Standard price of fuel-97X4930. FC01 C99 (local ADSN) 2. Accessorial and administrative charges-57*3400 30* 6306 C93 251260 07 392 504300 (* = FY) 3. Federal excise tax-57F0152.0001 5043400
TOTAL			\$2,492.01	

DD FORM 1131 PREVIOUS EDITION MAY BE USED.

Form approved by
Comptroller General, U.S.

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Figure 5-1. Cash Collection Voucher.

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CHAPTER 5, SECTION C

ATTACHMENT 1

MONTHLY DMAG, AIR FORCE TRIAL BALANCE CHECKLIST

MONTH _____ FISCAL YEAR _____ INITIAL _____

	<u>YES</u>	<u>NO</u>
1. Has prior month checklist been reviewed and all necessary action completed?	___	___
2. Have Cash Receipts Transferred Out (60250, 60270) and Cash Disbursements (60260, 60280) been balanced to the final Air Force Cash Accountability Report?	___	___
(NOTE: if the DMAG activity has granted permission to cite DMAG funds using the other sites ADSN, then those disbursements must be included in the DMAG TB and disbursements will be out from the local H069BA by that amount.)	___	___
3. Has organic sales been checked for funding?	___	___
4. Has sales, in excess of progress payments collected against PO, been recorded as accounts receivable?	___	___
5. Are the organic material inventory balances in agreement with/reconcilable to related amounts shown on DO35K output products?	___	___
6. Have the SF Billing Support Lists - DO35J (FIABS) received during the month been paid or recorded as an accounts payable?	___	___
7. Have progress billings been reviewed to ensure they do not exceed the value of WIP?	___	___
8. Does the unearned revenue account balance to the manual ledger?	___	___
9. Does the progress billing amounts reconcile to the G072D and G004B?	___	___
10. Does account 944, Customer Orders Completed, agree with the total revenue?	___	___
11. Do the Unfilled customer orders agree with G004B and G072D?	___	___
12. Have interoffice transfer accounts, 60220 and 60120, been reviewed to ensure agreement with supporting documents?	___	___
13. Do the equipment accounts agree with G017 and subsidiary ledgers?	___	___
14. Do the facility accounts reconcile to CE reports and subsidiary ledgers?	___	___

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	<u>YES</u>	<u>NO</u>
15. Have prior month accrual entries been reversed?	___	___
16. Have current month expense accrual entries been prepared and recorded?	___	___
17. Have other recurring monthly journal vouchers been prepared and recorded?	___	___
18. Do all JVs have document numbers, have proper support and have been dated and signed by the preparer and approver?	___	___
19. Have all installation level subsidiary accounts been closed into command authorized accounts for monthly reporting?	___	___
20. Have abnormal balances (either material differences from last month or EOFY, or unreasonable amounts) been investigated, and explained if correct?	___	___
21. Are all prior year adjustments adequately identified and supported by higher Headquarters approval, and footnoted?	___	___
22. Has the current month Valid Accounts List Product Listing been compared with the prior month listing to verify correctness of new entries, lines dropped, or unusual increases/decreases in account balances?	___	___
23. Have the supplementary footnote requirements of this chapter been satisfied?	___	___
24. Have labor hour systems been reconciled with payroll systems?	___	___
25. Has the contract maintenance ledgers been reconciled to the trial balance?	___	___
26. Has the ACP/CPD been reconciled to CPAS?	___	___
27. Has the UOO balances been reconciled to CPAS and H069BQ?	___	___
28. Do the accounts receivable agree with the H069BQ?	___	___
29. Do the other accounts agree with supporting documentation?	___	___
30. Do the Proof of Accounts balance?	___	___
31. List any new/material actions taken this month. _____		

Date/Time Report Transmitted _____ Notes:

Signature of Submitter/Date _____

Signature of Supervisor/Date _____

Legend	<u>Initial</u>	<u>Name</u>
	_____	_____
	_____	_____
	_____	_____
	_____	_____

Chapter 5, Section C, Attachment 2

Chapter 5, Section C, Attachment 2

★ ATTACHMENT 3

CHART OF ACCOUNTS

Section A--General Information

General Ledger Accounts (GLAs). The GLAs contain three-digit codes; subsidiary accounts (GLSACs) contain five-digit codes. A sixth-digit code is authorized for local use. Do not use any five-digit accounts if they are not prescribed by the Cost/Industrial Procedures and Systems Branch (DFAS-DE/ANMC). You may, however, subdivide an account into two or more accounts at the sixth-digit level to provide extra shredouts, if needed, for local management purposes. Combine the accounts into the prescribed account structure when trial balances or reports are submitted to DFAS Denver, Business Funds Section (DFAS-DE/ADRCW).

Section B--AFMC Chart of General Ledger Account

Description of Accounts. Use the descriptions and pro forma entries of general ledger and subsidiary accounts as guides of transactions or balances included in the DMBA Air Force Industrial Fund accounts. Pro forma entries for GLSACs depict normal entries to be made to the accounts. However, the accountant should use sound accounting practices and professional judgement to properly construct any other entry, when required. Normal sources of data are also indicated. Use other journal entries, reflecting appropriate debit and credit entries, when needed to show the correct method of recording unusual transactions. Whenever possible, actual costs should be recorded in the accounts. Estimated costs should be used only when actual cost data is not available. The following tables of Organic and Contract GLAs and GLSACs, with a correlating DoD GLA, are provided as a ready reference.

Chart of Accounts -- Organic (For AFMC Use Only).

GLA/ Title	DoD GLA
GLSAC	
1XXXX - ASSET SERIES	
111 Fund Balance with U.S. Treasury (Organic)	101000
11110 Funds Collected (Organic)	101110
11120 Funds Disbursed (Organic)	101210
11200 Undistributed Collections (Organic)	101400
11300 Undistributed Disbursements (Organic)	101500
13210 Accounts Receivable - Government - Unbilled (Organic)	131100
13211 Accounts Receivable - Government - Current (Organic)	131100
13212 Accounts Receivable - Government - Delinquent 1-30 Days (Organic)	131200

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13213	Accounts Receivable - Government - Delinquent 31-60 Days (Organic)	131200
13214	Accounts Receivable - Government - Delinquent 61-90 Days (Organic)	131200
13215	Accounts Receivable - Government - Delinquent 91-180 Days (Organic)	131200
13216	Accounts Receivable - Government - Delinquent 181-360 Days (Organic)	
131200		
13217	Accounts Receivable - Government - Delinquent 361+ Days (Organic)	131200
13220	Accounts Receivable - Public - Unbilled (Organic)	131300
13221	Accounts Receivable - Nongovernment - Current (Organic)	131300
13222	Accounts Receivable - Nongovernment - Delinquent 1-30 Days (Organic)	
131400		
13223	Accounts Receivable - Nongovernment - Delinquent 31-60 Days (Organic)	131400
13224	Accounts Receivable - Nongovernment - Delinquent 61-90 Days (Organic)	131400
13225	Accounts Receivable - Nongovernment - Delinquent 91-180 Days (Organic)	131400
13226	Accounts Receivable - Nongovernment - Delinquent 181-360 Days (Organic)	131400
13227	Accounts Receivable - Nongovernment - Delinquent 361+ Days (Organic)	131400
13310	Refunds Receivable - Government (Organic)	131500
13320	Refunds Receivable - Nongovernment (Organic)	
131600		
13410	Claims Receivable - Government (Organic)	132000
13420	Claims Receivable - Nongovernment (Organic)	131500
13690	Other Miscellaneous Receivables (Organic)	131300
14120	Operating Spares - Repairable Support Division (RSD) Exchangeables (Organic)	151100
14130	Material in Stores - Material Inventory Control (MIC) (Organic)	151100
14131	Material Intransit - Material Inventory Control (MIC) to Supply Stock (Organic)	151100
14210	Material Intransit - To Material Inventory Control (MIC) (Organic)	151100

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15111	Work in Process (WIP) - Labor (Organic)	
	158100	
15112	Work in Process (WIP) - Material (Organic)	158100
15113	Work in Process (WIP) - Other (Organic)	
	158100	
15131	Unallocated Cost - Labor (Organic)	158100
15132	Unallocated Cost - Material (Organic)	158100
15133	Unallocated Cost - Other (Organic)	158100
15511	Advances - Government Agencies - Travel (Organic)	141100
15512	Advances - Government Agencies - Contractor Support (Organic)	141500
15513	Advances - Government Agencies - Other (Organic)	141500
15521	Advances - Nongovernment - Travel (Organic)	141100
15522	Advances - Nongovernment - Contractor Support (Organic)	141200
15523	Advances - Nongovernment - Other (Organic)	141200
16210	Fixed Assets - Buildings) (Organic)	173000
16211	Fixed Assets - Accumulated Depreciation -Buildings (Buildings) (Organic)	
	173900	
16230	Other Structures and Facilities (Organic)	
	174000	
16231	Accumulated Depreciation (Organic)	174900
16410	Construction in Progress (Organic)	172100
16420	Systems in Development (Organic)	172100
16421	Automated Data Processing (ADP) Management Systems (Organic)	172100
16431	Construction in Progress - Contractor Acquired Property) CAP - Defense Business Operating Fund (DBOF) (Organic)	172500
16510	Equipment - Funded (Not in Use) (Organic)	176600
16520	Equipment in Use (Organic)	176200

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16530	Equipment - Intransit from Procurement/Supply (Organic)	
177000		
16550	Equipment on Loan (Organic)	176400
16560	Accumulated Depreciation - Equipment In Use (Organic)	176900
16610	Automated Data Processing (ADP) Management Systems - Summary (Organic)	183000
16611	Automated Data Processing (ADP) Management Systems - Other Fixed Assets (Organic)	183000
16612	Automated Data Processing (ADP) Management Systems - Allowance for Amortization (Organic)	183900
16621	Leasehold Improvements (Organic)	182000
16622	Leasehold Improvements - Allowance for Amortization (Organic)	
18100	Other Assets - Deferred Charges (Organic)	145100
18110	Prepayments (Organic)	145100
18120	Deferred Charges - Suspended Invoices (Organic)	145100
2XXXX - LIABILITIES SERIES		
21110	Accounts Payable - Government (Organic)	211100
21111	Accounts Payable - Government - U.S. Military (Organic)	
211100		
21120	Accounts Payable - Nongovernment (Organic)	211300
22110	Accrued Liabilities - Salaries and Wages - (Organic)	221100
22121	Accrued Liabilities - FICA (Organic)	221300
22122	Accrued Liabilities - Civil Service Retirement & Disability Fund (Organic)	221300
22123	Accrued Liabilities - Federal Employees Health Benefits (Organic)	221300
22124	Accrued Liabilities - Federal Employees Group Life Insurance (Organic)	221300
22125	Accrued Liabilities - Medicare (Organic)	221300
22140	Accrued Liabilities - Severance Pay - Unfunded (Organic)	299300
22151	Accrued Liabilities - Annual Leave - Funded (Organic)	221500

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22152	Accrued Liabilities - Annual Leave - Unfunded (Organic)	221500
22153	Accrued Liabilities - Sick Leave (Organic)	221100
22154	Accrued Liabilities - Holiday Leave (Organic)	221100
22159	Accrued Liabilities - Other (Organic)	221100
22160	Accrued Liabilities - Injury Compensation (Organic)	221100
22410	Accrued Expenses - Government (Organic)	219000
22420	Accrued Expenses - Nongovernment (Organic)	219000
22510	Progress Billings (Organic)	299400
25110	Unearned Revenue - Advances from Government (Organic)	231100
25210	Unearned Revenue - Advances from Public (Organic)	231200

3XXXX - CAPITAL AND RESERVES SERIES

30110	Appropriation/Reappropriation (Organic)	321110
30120	Assets Capitalized (Organic)	321120
30130	Liabilities Assumed (Organic)	321130
30140	Cash Infusions Received (Organic)	321140
30150	Earnings Used for Operations (Organic)	321140
30151	Earnings Used for Purchased Equipment (Organic)	331110
31001	Reserves - Purchased Equipment (Organic)	331120
32000	Cumulative Results of Operations - Defense Business Operating Fund (DBOF) (Organic)	331110
32100	Accumulated Operating Results (Organic)	331110
32800	Cumulative Passthroughs (Organic)	321140
32900	Cumulative Refunds (Organic)	321140
36000	Interoffice Transfer - Clearing Account (Organic)	
936000		
38010	Results Division - Denver Transactions (Organic)	332100

4XXXX - REVENUE SERIES

40310	Revenue - Aircraft - Government (Organic)	520000
40320	Revenue - Missiles - Government (Organic)	520000
40330	Revenue - Engines - Government (Organic)	520000
40340	Revenue - Exchange Items - Government (Organic)	520000
40350	Revenue - Other Major End Items - Government (Organic)	520000
40360	Revenue - Maintenance & Regeneration - Government (Organic)	
	520000	
40410	Revenue - Aircraft - Non-Government (Organic)	
40420	Revenue - Missiles - Non-Government (Organic)	
40430	Revenue - Engines - Non-Government (Organic)	
40440	Revenue - Exchange Items - Non-Government (Organic)	
40450	Revenue - Other Major End Items - Non-Government (Organic)	
40460	Revenue - Maintenance & Regeneration - Non-Government (Organic)	
41510	Revenue - Base/Tenant/Area Supp	
41520	Revenue - Local Manufacture	
41691	Revenue - Software	
42030	Revenue - Scrap, AMARC Only	591000
42040	Invested Capital Used	579000
42050	Cooperative Research and Development Income	
	591000	
43510	Appropriation Passthroughs - Current Year (Organic)	591000
43610	Foreign Currency Fluctuations - Gain (Organic)	591000
43620	Foreign Currency Fluctuations - Loss (Organic)	591000

5XXXX - EXPENSES SERIES

52110	Direct Wages and Salaries - GS, GM & SE Employees (Organic)	
	611100	

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52111	Direct Wages and Salaries - WG, WL & WS Employees (Organic)	611100
52120	Direct Overtime/Holiday (Organic)	611100
52180	Direct Workmen's Compensation (Organic)	611100
52310	Direct Labor - U.S. Military Officers (Organic)	612010
52311	Direct Labor - U.S. Military Enlisted (Organic)	612010
52411	Direct Production TDY - Per Diem (Organic)	611600
52412	Direct Production TDY (Organic)	
611600		
52421	Direct Production TDY - Travel (Organic)	611600
52569	Direct Other Services - Miscellaneous	612020
52611	Direct Production Supplies - Expense (AV Pol - Nonfly) (Organic)	
612100		
52621	Direct Other Services - Material (Organic)	612100
52622	Repairable Support Division (RSD) Direct Material - Exchange (Organic)	612100
52623	Repairable Support Division (RSD) Direct Material - Planned - Nonexchange (Organic)	612100
52624	Repairable Support Division (RSD) Material - Unplanned - Missing Item -	
612100	Nonexchange (Organic)	
55110	Operations Overhead - Wages and Salaries - GS, GM & SE Employees (Organic)	611100
55111	Operations Overhead - Wages and Salaries - WG, WL & WS Employees	
611100	(Organic)	
55112	Operations Overhead - Defective Asset Rework (Organic)	611100
55120	Operations Overhead - Overtime/Holiday (Organic)	611100
55130	Operations Overhead - Overtime Premium - Direct (Organic)	611100
55150	Operations Overhead - Cash Awards (Organic)	611100
55180	Operations Overhead - Compensation	

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55190	Operations Overhead - Hazardous Waste Minimization - Labor (Organic)	
612020		
55310	Operations Overhead - U.S. Military Officers (Organic)	612010
55311	Operations Overhead - U.S. Military Enlisted (Organic)	612010
55412	Operations Overhead - Administrative TDY - Per Diem (Organic)	
611600		
55413	Operations Overhead - Training TDY - Per Diem (Organic)	
55422	Operations Overhead - Administrative TDY - Travel (Organic)	
55423	Operations Overhead - Training TDY - Travel (Organic)	
55430	Operations Overhead - Civilian PCS (Organic)	611600
55450	Operations Overhead - TDY - Vehicle Rental (Organic)	
55512	Operations Overhead - Transportation of Household Goods (Organic)	611800
55520	Operations Overhead - Communications (Organic)	611800
55530	Operations Overhead - Utilities (Organic)	611800
55541	Operations Overhead - Equipment Rental (Organic)	611800
55550	Operations Overhead - Printing and Reproduction (Organic)	611900
55561	Operations Overhead - Equipment Maintenance (Organic)	612020
55562	Operations Overhead - Vehicle Maintenance and Repair Service (Organic)	612020
55564	Operations Overhead - Custodial Services (Organic)	612020
55565	Operations Overhead - Facility Maintenance (Organic)	612020
55566	Operations Overhead - Training (Organic)	612020
55567	Operations Overhead - CETS (Organic)	612020
55568	Operations Overhead - Maintenance - Automated Data Processing Equipment (ADPE) (Organic)	612020
55569	Operations Overhead - Miscellaneous (Organic)	612020
55570	Hazardous Waste Disposal (Organic)	612020
55571	Operations Overhead - Automated Data Processing (ADP) Management	612020

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	Systems Development - Expense (Organic)	
55572	Operations Overhead - Communications - Automated Data Processing (ADP)	612020
	Management Systems Development (Organic)	
55573	Operations Overhead - Automated Data Processing (ADP) Software Lease and Maintenance (Organic)	612020
55577	Operations Overhead - Hazardous Waste Minimization (Organic)	
612020		
55579	Operations Overhead - Base Operations Support (Organic)	612020
55590	Operations Overhead - Utilities Maintenance (Organic)	612020
55591	Operations Overhead - Ground Support Equipment Maintenance (Organic)	612020
55592	Operations Overhead - Maintenance - Precision Measurement Equipment Laboratory (PMEL) (Organic)	612020
55593	Operations Overhead - Industrial Plant Equipment Maintenance (Organic)	612020
55594	Operations Overhead - Automated Data Processing Equipment (ADPE) Maintenance (Organic)	612020
55595	Operations Overhead - Depot Maintenance Management Information System (DMMIS) Hardware Maintenance (Organic)	612020
55611	Operations Overhead - Materials - AV POL Nonflying (Organic)	612100
55612	Operations Overhead - Materials - Ground POL (Organic)	612100
55613	Operations Overhead - Materials - Special Fuels (Organic)	612100
55630	Operations Overhead - Materials - Repairable Support Division (RSD) Exchange Material (Organic)	612100
55631	Operations Overhead - Materials - Maintenance of Operating Equipment	
612100		
	(Organic)	
55632	Operations Overhead - Materials - Indirect Production (Organic)	612100
55633	Operations Overhead - Materials - Operating Supplies - Staff Shop (Organic)	612100
55634	Operations Overhead - Materials - Expendable Tools/Equipment (Organic)	612100
55635	Operations Overhead - Materials - Expendable Office Equipment (Organic)	612100
55636	Operations Overhead - Materials - Office Supplies (Organic)	612100

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55637	Materials from/to Contractor - Precision Measurement Equipment Laboratory/ GSE (PMEL/GSE) (Organic)	612100
55638	Protective Clothing (Organic)	612100
55639	Equipment/Machine-type Tools and Accessories (Organic)	612100
55640	Operations Overhead - Materials - Defective Work and Spoilage Rework	
	612100 (Organic)	
55651	Operations Overhead - Materials - Returned for Credit	612100
55660	Production Overhead - Sale of Scrap (Organic)	612100
55670	Operations Overhead - Materials - Hazardous Waste Minimization (Organic)	612020
55690	Backorder Cancellations (Organic)	612100
55691	Operations Overhead - Materials - Price Revisions (Organic)	612100
55692	Operations Overhead - Materials - Fund Code Changes (Organic)	612100
55693	Operations Overhead - Materials - Accounting Corrections (Organic)	612100
55694	Operations Overhead - Materials - Physical Inventory Adjustments (Organic)	612100
55695	Operations Overhead - Materials - Cost Reclassification (Organic)	612100
55699	Operations Overhead - Materials - Miscellaneous Inventory Adjustments (Organic)	612100
55730	Operations Overhead - Materials - Depreciation of Equipment (Organic)	612500
55740	Operations Overhead - Amortization of Leasehold Improvements (Organic)	612800
55750	Operations Overhead - Amortization of Automated Data Processing (ADP) Management Systems (Organic)	612800
55913	Doubtful Accounts Expense - Government (Organic)	612900
55915	Doubtful Accounts Expense - Nongovernment (Organic)	612900
55941	Operations Overhead - Industrial Waste Treatment Plant Operations Costs (Organic)	690000
55950	Grants, Subsidies, Contribution (Organic)	
55951	Operations Overhead - DRMO Hazardous Waste Costs (Organic)	690000
55961	Operations Overhead - Other Hazardous Waste Costs (Organic)	690000

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55971	Operations Overhead - Environmental Licenses and Fees (Organic)	690000
55981	Operations Overhead - Real Property Alterations and Modifications (Organic)	690000
55990	Operations Overhead - Shop/Office Rearrangements (Organic)	690000
56110	General and Administrative (G&A) Overhead Wages and Salaries - General Schedule, General Manager , Senior Executive (GS, GM, SE) Employees (Organic)	611100
56111	General and Administrative (G&A) Overhead Wages and Salaries - Wage Grade, Wage Leader, Wage Supervisor (WG, WL, WS) Employees (Organic)	611100
56112	General and Administrative (G&A) Overhead - HQ Support Civilian Pay (Organic)	611100
56120	General and Administrative (G&A) Overhead - Overtime/Holiday (Organic)	611100
56150	General and Administrative (G&A) Overhead - Cash Awards (Organic)	611100
56161	General and Administrative (G&A) Overhead - Annual Leave (Organic)	613000
56162	General and Administrative (G&A) Overhead - Sick Leave (Organic)	611100
56163	General and Administrative (G&A) Overhead - Other Leave Adjustments (Organic)	611100
56170	General and Administrative (G&A) Overhead - Personnel Benefits Adjustments (Organic)	611300
56180	General and Administrative (G&A) Overhead - Injury Compensation Expenses (Organic)	611100
56190	General and Administrative (G&A) Overhead - Labor - Hazardous Waste	
612020	Minimization (Organic)	
56310	General and Administrative (G&A) Overhead - Labor - U.S. Military Officer (Organic)	612010
56311	General and Administrative (G&A) Overhead - Labor - U.S. Military Enlisted (Organic)	612010
56312	General and Administrative (G&A) Overhead - HQ Support - Military Pay	
612010	(Organic)	
56412	General and Administrative (G&A) Overhead - TDY - Administrative - Per Diem (Organic)	611600
56430	General and Administrative (G&A) Overhead - Civ PCS	611700

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56461	General and Administrative (G&A) Overhead - HQ Sup ADM PER Diem (Organic)	
56463	General and Administrative (G&A) Overhead - HQ Sup ADM Travel (Organic)	
56520	General and Administrative (G&A) Overhead - Communications (Organic)	611800
56530	General and Administrative (G&A) Overhead - Utility Services (Organic)	611800
56541	General and Administrative (G&A) Overhead - Equipment Rental (Organic)	611800
56550	General and Administrative (G&A) Overhead - Printing and Reproduction	
611900	(Organic)	
56561	General and Administrative (G&A) Overhead - Equipment Maintenance SVC (Organic)	612020
56562	General and Administrative (G&A) Overhead - Vehicle Maintenance and Repair (Organic)	612020
56564	General and Administrative (G&A) Overhead - Custodial Services (Organic)	612020
56565	General and Administrative (G&A) Overhead - Facilities Maintenance (Organic)	612020
56566	General and Administrative (G&A) Overhead - Training (Organic)	
612020		
56567	General and Administrative (G&A) Overhead - Hazardous Waste	
612020	Minimization (Organic)	
56569	General and Administrative (G&A) Overhead - Miscellaneous (Organic)	612020
56571	General and Administrative (G&A) Overhead - Automated Data Processing (ADP) Management System Development Expense (Organic)	612020
56572	General and Administrative (G&A) Overhead - Commercial Automated Data Processing (ADP) Management System Development Expense (Organic)	612020
56573	Automated Data Processing (ADP) Software Lease/Maintenance Expense (Organic)	612020
56579	General and Administrative (G&A) Overhead - Base Operations Support (Organic)	612020
56590	General and Administrative (G&A) Overhead - Utilities Maintenance (Organic)	612020
56591	General and Administrative (G&A) Overhead - Maintenance Ground Support Equipment (Organic)	612020

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56592	General and Administrative (G&A) Overhead - Maintenance - Precision Measurement Equipment Laboratory (PMEL) (Organic)	612020
56593	General and Administrative (G&A) Overhead - Maintenance Industrial Plant Equipment (Organic)	612020
56594	Automated Data Processing Equipment (ADPE) Maintenance (Organic)	612020
56595	Depot Maintenance Management Information System (DMMIS) Hardware Maintenance (Organic)	612020
56612	General and Administrative (G&A) Overhead - Materials - Ground POL (Organic)	612100
56633	General and Administrative (G&A) Overhead - Materials - Shop Supplies 612100 (Organic)	
56635	General and Administrative (G&A) Overhead - Materials - Expendable Office Equipment (Organic)	612100
56636	General and Administrative (G&A) Overhead - Materials - Office Supplies 612100 (Organic)	
56637	Material From/To Contractors (Precision Measurement Equipment Laboratory - GSE (PMEL-GSE) (Organic)	612100
56651	General and Administrative (G&A) Overhead - Materials - Returned for Credit (Organic)	612100
56652	General and Administrative (G&A) Overhead - Materials - Loss on Material Sent to Disposal (Organic)	612100
56660	General and Administrative (G&A) Overhead - Materials - Proceeds from 612100 Sale of Scrap (Organic)	
56670	General and Administrative (G&A) Overhead - Materials - Hazardous Waste Minimization (Organic)	612020
56691	General and Administrative (G&A) Overhead - Materials - Price Revisions 612100 (Organic)	
56692	General and Administrative (G&A) Overhead - Materials - Fund Code Changes (Organic)	612100

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56693	General and Administrative (G&A) Overhead - Materials - Accounting Corrections (Organic)	612100
56694	General and Administrative (G&A) Overhead - Materials - Physical Inventory Adjustments (Organic)	719100
56699	General and Administrative (G&A) Overhead - Materials - Misc. Inventory	
	612100 Adjustments (Organic)	
56720	Depreciation - Facilities and Real Property (Organic)	612600
56721	Depreciation - Minor Construction (Organic)	612600
56730	General and Administrative (G&A) Overhead - Depreciation of Equipment	
	612500 (Organic)	
56735	Depreciation - Equipment Mobilization (Organic)	612500
56735	Depreciation - Equipment Mobilization (Organic)	612500
56740	Amortization of Leasehold Improvements	612800
56750	Amortization of Data Processing (ADP) Management Systems (Organic)	
56913	Doubtful Accounts Expense - Government (Organic)	612900
56915	Doubtful Accounts Expense - Nongovernment (Organic)	612900
56917	General and Administrative (G&A) Overhead - Misc. Finance Changes - Foreign Currency Fluctuation (FCF) Gains (Organic)	719300
56918	General and Administrative (G&A) Overhead - Misc. Finance Changes - Foreign Currency Fluctuation (FCF) Losses (Organic)	729300
56941	Industrial Waste Treatment Plant Operations Costs (Organic)	690000
56951	General and Administrative (G&A) Overhead - (DRMO) Hazardous Waste Costs (Organic)	690000
56961	General and Administrative (G&A) Overhead - Other Hazardous Waste Costs (Organic)	690000
56971	General and Administrative (G&A) Overhead - Environmental Licenses and Fees (Organic)	690000
56981	General and Administrative (G&A) Overhead - Real Property Alterations (Organic)	690000
56990	General and Administrative (G&A) Overhead - Shop/Office Rearrangements	690000

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	(Organic)	
56991	General and Administrative (G&A) Overhead - Minor Construction (Organic)	690000
57010	Increase/Decrease in Work In Process (WIP) (Organic)	690000
57911	Labor Rate Variance (Organic)	660000
57912	Labor Efficiency Variance (Organic)	660000
57913	Planned Labor Rate Variance (Organic)	660000
57921	Lot Size Variance (Organic)	660000
57931	Overhead Volume Variance (Organic)	660000
57932	Overhead Spending Variance (Organic)	660000
57933	Overhead Standard Variance (Organic)	660000
57934	Overhead Efficiency Variance (Organic)	660000
57935	Standard Revision Variance (Organic)	660000
57941	Material Usage Variance (Organic)	660000
57942	Material Substitution Variance (Organic)	660000
57943	Material Price Variance (Organic)	660000
57951	Planned Occupancy Variance (Organic)	660000
57991	Other Variance (Organic)	660000
58200	Nonoperating Fixed Asset Gains/Losses (Organic)	721000
58511	Prior Year Adjustments to Accrued Operating Results (AOR) - Revenue -	
	740000	
	Cash (Organic)	
58512	Prior Year Adjustments to Accrued Operating Results (AOR) - Revenue -	
	740000	
	Noncash (Organic)	
58521	Prior Year Adjustments to Accrued Operating Results (AOR) - Expenses -	740000
	Cash (Organic)	
58522	Prior Year Adjustments to Accrued Operating Results (AOR) - Expenses -	740000
	Noncash (Organic)	
58610	Passthroughs from Operations and Maintenance (O&M) (Organic)	740000

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58611	Passthroughs from Operations and Maintenance (O&M) (Organic)	740000
58620	Refunds from Operations and Maintenance (O&M) (Organic)	740000
58621	Refunds from Operations and Maintenance (O&M) (Organic)	740000
58650	Passthroughs - Nonexpenditure Transfers (Organic)	740000
58660	Refunds - Nonexpenditure Transfers (Organic)	740000
58710	Surcharge Trans to Contractor Acquired Property (CAP) - Purchased Equipment (Organic)	740000
58720	Surcharge Trans to Contractor Acquired Property (CAP) - Reserved (Organic)	740000
58730	Surcharge Trans to Contractor Acquired Property (CAP) - Other Programs(Organic)	740000

6XXXX - INTEROFFICE ACCOUNTS SERIES

60110	Transfers-In - Equipment (Organic)	938100
60130	Transfers-In - Cost (Organic)	938100
60140	Transfers-In - Progress Payments from Customers	
60150	Transfers-In - Cash Collections (Organic)	938100
60160	Transfers-In - Cash Disbursements (Organic)	938100
60163	Funds Disbursed - Depreciation - Defense Business Operating Fund (DBOF) (Organic)	938200
60164	Funds Disbursed - Milcon - Defense Business Operating Fund (DBOF) (Organic)	938200
60210	Transfers-Out - Equipment (Organic)	938200
60230	Transfers-Out - Cost (Organic)	938200
60240	Transfers-Out - Progress Payments from Customers (Organic)	938200
60250	Transfers-Out - Cash Collections (Organic)	938200
60251	Funds Collected - Operations - Defense Business Operating Fund (DBOF) (Organic)	938100
60252	Funds Collected - CAP - Defense Business Operating Fund (DBOF) (Organic)	938100

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60260	Transfers Out - Cash Disbursements (Organic)	938200
60261	Funds Disbursed - Operations - Defense Business Operating Fund (DBOF) (Organic)	938200
60262	Funds Disbursed - CAP - Defense Business Operating Fund (DBOF) (Organic)	938200
61200	Collections - Transfers-Out to Divisions (Organic)	938200
61400	Accounts Receivable - Transfers-Out to Denver (Organic)	938200
61410	Accounts Receivable - Transfers-Out to Denver (Organic)	938200
62110	Transfers-In - Others without Reimbursement - CAP - Defense Business Operating Fund (DBOF) (Organic)	322000
62111	Transfers-In - Building, Facilities And Other without Reimbursement -	322100
62112	Transfers-In -Equipment without Reimbursement -	322100
62510	Collections - Transfers-In from Denver (Organic)	
938100		
62610	Transfers-Out - Others without Reimbursement - CAP - Defense Business Operating Fund (DBOF) (Organic)	323200
62111	Transfers-Out - Building, Facilities And Other without Reimbursement	323200
62112	Transfers-Out -Equipment without Reimbursement	323200
73000	Extraordinary	730000
9XXXX - STATISTICAL ACCOUNTS SERIES		
90111	Unfunded - Materials Inventory (Organic)	90111
90112	Unfunded - Work in Process (WIP) (Organic)	90112
90113	Unfunded - Increase/Decrease in Work in Process (WIP) (Organic)	90113
90114	Unfunded - Unallocated Cost (Organic)	90114
90230	Unfunded - Fixed Assets - Equipment - Aircraft (Organic)	
90233	Unfunded - Fixed Assets - Accumulated Depreciation - Equipment (Organic)	
91100	Unfunded Pension Expenses (Organic)	
91200	Unfunded Expenses - Base/Station Operations Support Costs (Organic)	912000
91300	Unfunded Expenses - Command/HQ Support Costs (Organic)	913000

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91410	Direct Material - Systems Support (Organic)	914100
91420	Direct Material - General Support (Organic)	914200
91430	Direct Material - Repairable Support Division (Organic)	914300
91440	Production Overhead - Systems Support (Organic)	914400
91450	Production Overhead - General Support (Organic)	914500
91460	Operations Overhead - RSD Materials (Organic)	914600
91470	G&A Material - Systems Support (Organic)	914700
91480	G&A Material - General Support (Organic)	914800
91485	G&A Overhead - RSD Materials (Organic)	914850
91490	Other (Organic)	914900
91510	Unfunded Direct Military Labor - Pay Allowance (Organic)	915100
91520	Unfunded Indirect Military Labor - Pay Allowance (Organic)	915200
91522	Unfunded Military Labor - Operations Overhead (Organic)	915220
91523	Unfunded Military Labor - G&A Overhead (Organic)	915230
91590	Unfunded Military Labor - Adjustments (Organic)	
915900		
91611	DRMO Hazardous Waste Costs - Statistical (Organic)	916110
91621	Disposal of Hazardous Materials and Parts (Organic)	916210
91631	Hazardous Waste Personnel Costs (Organic)	916300
91641	Cost of Operations of Waste Control Facilities and Staging Areas (Organic)	916400
91651	Cost of TDY and Training for Hazardous Waste Disposal (Organic)	916500
91660	Bid and Proposal Costs (Organic)	916600
91710	Investment Materials - Nonexchange Cost (Organic)	
91711	Investment Materials - Modification Kits (Organic)	917110
91712	Investment Materials - Missing/Initial Issues (Organic)	917120
91713	Investment Materials - Defective Work and Spoilage (Organic)	917130
91715	Investment Materials - Customer Furnished Materials (Organic)	917150

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91716	Investment Materials - Free Issue (Organic)	917160
91721	Exchange Costs - Exchangeables (Organic)	917210
91722	Exchange Costs - Repair of Depot Maintenance Equipment (DME)	917220
	Investment Material (Organic)	
91723	Exchange Costs - Defective Work and Spoilage (Organic)	
91724	Investment Materials - Centrally Procured Exchangeables (Organic)	
91800	Unfunded Expense Materials (Organic)	918000
91850	Unfunded Floating Stock (Organic)	918500
91900	Surcharge Revenue (Organic)	919000
92010	Paid by Environmental Restoration Account (Organic)	920000
931XX	Funded Equipment - By Year (Organic)	
931X1	Budget Program - By Year (Organic)	931X10
931X2	On Order - By Year (Organic)	931X20
931X3	Assets Received but Unpaid - By Year (Organic)	
931X30		
931X4	Current Year Receipts Paid - By Year (Organic)	931X40
931X5	Current Year Receipts Developed Organically - By Year (Organic)	931X50
931X6	Cumulative Prior Year Receipts - By Year (Organic)	931X60
934XX	Alterations, Modifications, and Rehabilitations of Equipment - By Year (Organic)	
934X1	Budget Program - By Year (Organic)	934X10
934X2	On Order - By Year (Organic)	934X20
934X3	Assets Received but Unpaid - By Year (Organic)	
934X30		
934X4	Current Year Receipts Paid - By Year (Organic)	934X40
934X5	Current Year Receipts Developed Organically - By Year (Organic)	934X50
934X6	Cumulative Prior Year Receipts - By Year (Organic)	934X60
935XX	Minor Construction Projects - By Year (Organic)	

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935X1	Budget Program - By Year (Organic)	935X10
935X2	On Order - By Year (Organic)	935X20
935X3	Assets Received But Unpaid - By Year (Organic)	
935X30		
935X4	Current Year Receipts Paid - By Year (Organic)	935X40
935X5	Current Year Receipts Developed Organically - By Year (Organic)	935X50
935X6	Cumulative Prior Year Receipts - By Year (Organic)	935X60
936XX	Management Information Systems - By Year (Organic)	
936X1	Budget Program - By Year (Organic)	936X10
936X2	On Order - By Year (Organic)	936X20
936X3	Assets Received But Unpaid - By Year (Organic)	
936X30		
936X4	Current Year Receipts Paid - By Year (Organic)	936X40
936X5	Current Year Receipts Developed Organically - By Year (Organic)	936X50
936X6	Cumulative Prior Year Receipts - By Year (Organic)	936X60
94110	Undelivered Orders Outstanding (UOO) - U. S. Government Agencies (Organic)	941100
94111	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies - Material (Organic)	941110
94120	Undelivered Orders Outstanding (UOO) - Other (Organic)	941200
94210	Customer Orders Accepted - U.S. Government Agencies (Organic)	942100
94220	Customer Orders Completed - Other (Organic)	942200
94310	Customer Orders Unfilled - U.S. Government Agencies (Organic)	
943100		
94320	Customer Orders Unfilled - Other (Organic)	943200
94410	Customer Orders Completed - U.S. Government Agencies (Organic)	944100
94420	Customer Orders Completed - Other (Organic)	944200
950X1	Undelivered Orders - Without Adv - Operations - DBOF - Government - By Date (Organic)	

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950X2	Undelivered Orders - Without Adv - Operations - DBOF - Nongovernment - By Date (Organic)	
950X4	Undelivered Orders - Without Adv - Operations - DBOF - By Date (Organic)	
950X5	AEU- Operating	
950X6	AEP Paid	
95161	Anticipated Earned Authority- A Goal	4721A0
95162	Actual Cost Authority Earned - A Goal	4614A0
95163	Outstanding Comm Operating - A Goal	4721A0
95261	Anticipated Earned Authority - B Goal	4721A0
95262	Actual Cost Authority Earned - B Goal	4614A0
95263	Outstanding Comm Operating - B Goal	4721A0
95361	Anticipated Earned Authority -C Goal	4721A0
95362	Actual Cost Authority Earned - C Goal	4614A0
95363	Outstanding Comm Operating - C Goal	4721A0
95461	Anticipated Earned Authority -D Goal	4721A0
95462	Actual Cost Authority Earned - D Goal	4614A0
95463	Outstanding Comm Operating - D Goal	4721A0
955X1	Undelivered Orders - Without Adv - Operations - DBOF - Government - By Date (Organic)	
955X2	Undelivered Orders - Without Adv - Operations -,DBOF - Nongovernment - By Date (Organic)	
955X4	Undelivered Orders - Without Adv - Operations - DBOF - A - By Date (Organic)	
960X3	Undelivered Orders - Without Adv Cap - DBOF - Government - By Date (Organic) Note: Prior to FY 94 this account was the commitment.	
960X4	Undelivered Orders - Without Adv Cap - DBOF - Nongovernment - By Date (Organic)	
960X5	Accrued Expenditures Unpaid - Cap - DBOF - By Date (Organic)	
960X6	Accrued Expenditures Paid - Cap - DBOF - By Date (Organic)	
961X1	Cap Authorized - DBOF Equipment Except ADPE/Tele - By Date (Organic)	

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961X2	Cap Available - DBOF Equipment - ADPE/Tele - By Date (Organic)	
961X3	Outstanding Commitments - Cap - DBOF Equipment - ADPE/Tele - By Date (Organic)	
962X1	Cap Authorized - DBOF Equipment - ADPE/Tele - By Date (Organic)	
962X2	Cap Available - DBOF Equipment - ADPE/Telcom - By Date (Organic)	
962X3	Outstanding Commitments - Cap - DBOF - ADPE/Telcom - By Date (Organic) (FY 94 and after)	
963X1	Cap Authorized - DBOF - Software Development - By Date (Organic)	
963X2	Cap Available - DBOF - Software Development - By Date (Organic)	
963X3	Outstanding Commitments - Cap - DBOF - Software Development - By Date (Organic) (FY 94 and after)	
964X1	Cap Authorized - DBOF - Minor Construction - By Date (Organic)	
964X2	Cap Available - DBOF - Minor Construction - By Date (Organic)	
964X3	Outstanding Commitments - DBOF - Minor Construction - By Date (Organic) (FY 94 and after)	
965X1	Cap Authorized - DBOF - Management Improvement Initiative - By Date (Organic)	
965X2	Cap Available - DBOF - Management Improvement Initiative - By Date (Organic)	
965X3	Outstanding Commitments - DBOF - Management Improvement Initiative - By Date (Organic) (FY 94 and after)	
966X4	Undelivered Orders - With Adv - Cap - DBOF- By Date (Organic)	
97043	Reimbursements Earned - Uncollected (Organic)	
425200		
97044	Reimbursements Earned - Collected (Organic)	425400
97063	Reimb Earned- Specific Appr	525200
97064	Reimb Earned- Collect Specific Appropriation	425400
98010	Material Purchased - Stock Fund - General Support Division (Organic)	980100
98020	Material Purchased - Stock Fund - Systems Support Division (Organic)	980200
98030	Material Purchased - Stock Fund - Fuels Division (Organic)	980300

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98040	Material Purchased - Stock Fund - Medical/Dental Division (Organic)	980400
98050	Material Purchased - Stock Fund - Commissary (Organic)	980500
98080	Material Purchased - Stock Fund - Repairable Support Division (Organic)	
980800		
9850X	Statistical Reserve for Purchased Equipment - By Date (Organic)	
9850X0		
99000	Statistical Account - Contra (Organic)	990000
99400	Environmental Costs - Contra (Organic)	94000
99500	Statistical Account - Equipment Budget - Contra (Organic)	99500
99993	Workload Work in Process (Organic)	999930

CONTRACT ACCOUNTS

GLA/ For AFMC Use Only

GLSAC

DoD GLA

1XXXX - ASSET SERIES

13249	Accounts Receivable - Government - Unbilled (Contract)	
131100		
13250	Accounts Receivable - Government - Current (Contract)	131100
13252	Accounts Receivable - Government - Delinquent 1-30 Days (Contract)	131400
13253	Accounts Receivable - Government - Delinquent 31-60 Days (Contract)	131400
13254	Accounts Receivable - Government - Delinquent 61-90 Days (Contract)	131400
13255	Accounts Receivable - Government - Delinquent 91-180 Days (Contract)	131400
13256	Accounts Receivable - Government - Delinquent 181-360 Days (Contract)	131400
13257	Accounts Receivable - Government - Delinquent 361+ Days (Contract)	131400
13259	Accounts Receivable - Public - Unbilled (Contract)	131300
13260	Accounts Receivable - Nongovernment - Current (Contract)	131300
13262	Accounts Receivable - Nongovernment - Delinquent 1-30 Days (Contract)	131400
13263	Accounts Receivable - Nongovernment - Delinquent 31-60 Days (Contract)	131400

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13264	Accounts Receivable - Nongovernment - Delinquent 61-90 Days (Contract)	131400
13265	Accounts Receivable - Nongovernment - Delinquent 91-180 Days (Contract)	131400
13266	Accounts Receivable - Nongovernment - Delinquent 181-360 Days (Contract)	131400
13267	Accounts Receivable - Nongovernment - Delinquent 361+ Days (Contract)	131400
13350	Refunds Receivable - Government (Contract)	131500
14133	Material Intransit - Return to Supply from Contractor (Contract)	151100
14135	Material in Stores - In Hands of Contractor (Contract)	151100
14220	Material Intransit - GFM to Contractor (Contract)	151100
14230	Material Intransit - Customer Acquired Property (CAP) to Contractor (Contract)	151100
15121	Work in Process - Labor (Contract)	158100
15122	Work in Process - Material (Contract)	158100
15123	Work in Process - Other (Contract)	158100
15550	Advances - Travel (Contract)	141100
15560	Advances - Cont/Suppl (Contract)	141200
16425	ADPE Systems in Development-Contract	1830.00
16615	ADPE Management Systems-Contract	1830.00
16616	Allowance for Amortization	1839.00

2XXXX - LIABILITIES SERIES

21150	Accounts Payable - Government (Contract)	211100
21160	Accounts Payable - Nongovernment (Contract)	211300
21200	Accounts Payable - Contract Holdback (Contract)	213000
21300	Claims Payable (Contract)	211500
21400	Interest Payable (Contract)	214000
22450	Accrued Expenses - Material (Contract)	219000
22451	Accrued Expenses - Labor (Contract)	219000
22452	Accrued Expenses - Other (Contract)	219000

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22512	Progress Billings (Contract)	299400
25111	Unearned Revenue - Advances from Government (Contract)	231100

3XXXX - CAPITAL AND RESERVES SERIES

30121	Assets Capitalized (Contract)	321120
32102	Accumulated Operating Results	3311.10
36002	I/O Trans-Clearing Account-Contract	9360.00
38012	Results Division, Accounts Receivable Transfers	
3321.00		

4XXXX - REVENUE SERIES

41610	Revenue - Aircraft - Government (Contract)	520000
41620	Revenue - Missiles - Government (Contract)	520000
41630	Revenue - Engines - Government (Contract)	520000
41640	Revenue - Exchangeable Items - Government (Contract)	
520000		
41650	Revenue - Other Major End Items - Government (Contract)	520000
41699	Revenue - Software - Contract	520000
41710	Revenue - Aircraft - Nongovernment Contract	520000
41720	Revenue - Missiles - Nongovernment Contract	520000
41730	Revenue - Engines - Nongovernment Contract	520000
41740	Revenue - Exchangeable Items - Nongovernment (Contract)	520000
41750	Revenue - Other Major End Items - Nongovernment (Contract)	520000
43520	Appropriation Passthroughs - Current Year (Contract)	591000

5XXXX - EXPENSES SERIES

53412	Per Diem - TDY - Seller (Contract)	611600
53450	Travel TDY Vehicle Rental-Contract)	611600
53510	Personnel Cost - Seller (Contract)	612020
53511	Policy and Procedures (Contract)	612020

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53512	Other Contractual Support (Contract)	612020
53513	Data Automation - Logistics (Contract)	612020
53514	Accounting Support (Contract)	612020
53611	Material Used - Government Furnished Material (GFM) (Contract)	612020
53612	Material Used - POL (Contract)	612020
53613	Contract Material Usage - Customer Acquired Property (CAP) (Contract)	612020
53651	Noncreditable Returns (Contract)	612020
53670	Proceeds from Sale of Scrap (Contract)	612020
53690	Contractor Inventory Adjustments (Contract)	612020
53717	Miscellaneous - Foreign Currency Fluctuations (FCF) - Gains (Contract)	719300
53718	Miscellaneous - Foreign Currency Fluctuations (FCF) - Losses (Contract)	
729300		
53811	Labor Charges (Contract)	612020
53812	Labor Standards (Contract)	
53822	Material Standards (Contract)	612020
53823	Material - Plant Clearance (Contract)	612020
53831	Other Gains/Losses (Contract)	612020
53832	Contract Termination Cost (Contract)	612020
53833	Miscellaneous Contract Expenses (Contract)	612020
53834	Other Expense Standards (Contract)	612020
53840	DRMO Hazardous Waste/Material Disposal (Contract)	612020
56914	Doubtful Accounts Expense - Government (Contract)	612900
56916	Doubtful Accounts Expense - Nongovernment (Contract)	
612900		
57050	Increase/Decrease in Work In Process (WIP) (Contract)	660000
58513	Prior Year Adjustments to AOR Revenue - Cash (Contract)	740000
58514	Prior Year Adjustments to AOR Revenue - Noncash (Contract)	740000

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58523	Prior Year Adjustments to AOR Expenses - Cash (Contract)	740000
58524	Prior Year Adjustment to AOR Expenses - Noncash (Contract)	740000
58612	Passthroughs from Operations and Maintenance (O&M) (Contract)	740000
58622	Refunds from Operations and Maintenance (O&M) (Contract)	740000

6XXXX INTEROFFICE ACCOUNTS SERIES

60120	Transfers-In - Material (Contract)	938100
60220	Transfers-Out - Materials (Contract)	938200
60270	Transfers-Out - Cash Collections (Contract)	938200
60280	Transfers-Out - Cash Disbursements (Contract)	938200

9XXXX - STATISTICAL ACCOUNTS SERIES

90175	Unfunded - Investment Materials in Hands of Contractors (Contract)	901750
91750	Investment Materials - Modification Kits (Contract)	917500
91760	Investment Materials - Missing Initial Issue (Contract)	917600
91775	Exchange Costs - Exchangeables (Contract)	917750
94150	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies (Contract)	941500
94151	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies - Material (Contract)	941510
94160	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies - Other (Contract)	941600
94250	Customer Orders Accepted - U.S. Government Agencies - Contract	942500
94260	Customer Orders Accepted - Other (Contract)	942600
94350	Customer Orders Unfilled - U.S. Government Agencies (Contract)	943500
94360	Customer Orders Unfilled - Other (Contract)	943600
94450	Customer Orders Completed - U.S. Government Agencies (Contract)	944500
94460	Customer Orders Completed - Other (Contract)	944600
98060	Material Purchased - Stock Fund - General Support Division (Contract)	980600
98070	Material Purchased - Stock Fund - System Support Division (Contract)	980700
99991	Appropriation Funding Source (Contract)	

Section C--AFMC Chart of General Ledger Accounts Description and Pro Forma Entries.

a. GLAC 10000 SERIES - ASSET ACCOUNTS:

GLAC 11100 - Fund Balance with U.S. Treasury (DFAS-DE only). This debit balance account reflects the amount of funds with the U.S. Treasury. The HQ makes entries to this GLAC.

Debit with:

- (1) The initial amount of cash allocated to DMBA.

CONTRA: 30110

SOURCE: Allocation Advice (DFAS-DE only)

- (2) The amount of cash receipts reported by DENVER

CONTRA: 11200

SOURCE: Allocation Advice (DFAS-DE only)

- (3) Increase in amount of cash allocated to DMBA.

CONTRA: 30110

SOURCE: Allocation Advice (DFAS-DE only)

Credit with:

- (1) The amount of cash withdrawn from DMBA.

CONTRA: 30110

SOURCE: Allocation Advice (DFAS-DE only)

- (2) The amount of cash disbursements reported by DENVER on cash data report.

CONTRA: 11300

SOURCE: Allocation Advice (DFAS-DE only)

GLAC 11200-Undistributed Collections (DFAS-DE only). This debit balance account reflects the amount of difference in cash receipts as reported by DENVER and the individual DMBA activities.

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Debit with:

(1) The amount of cash receipts as reported by individual DMBA activities in GLACs 60250/60270.

CONTRA: 60150

SOURCE: 60250/60270 Installation Trial Balance (DFAS-DE only)

Credit with:

(1) The amount of cash receipts reported by DENVER

CONTRA: 11100

SOURCE: RCS: HAF-ACF(M)7136 (DFAS-DE only)

GLAC 11300-Undistributed Disbursements (DFAS-DE only). This credit balance account reflects the amount of the difference in cash disbursements as reported by DENVER and the individual DMBA activities.

Debit with:

(1) The amount of cash disbursements reported by DENVER

CONTRA: 11100

SOURCE: RCS: HAF-ACF(M)7136 (DFAS-DE only)

Credit with:

(1) The amount of cash disbursements reported by DMBA activities in GLACs 60260/60280.

CONTRA: 60160

SOURCE: 60260/60280 Installation Trial Balance (DFAS-DE only)

GLAC 13200-Accounts Receivable

GLAC 13210-Government Accounts Receivable

GLAC 13211-Current Government

GLAC 13212-Delinquent 1-30 Days

GLAC 13213-Delinquent 31-60 Days

GLAC 13214-Delinquent 61-90 Days

GLAC 13215-Delinquent 91-180 Days

GLAC 13216-Delinquent 181-360 Days

GLAC 13217-Delinquent 361+ Days

These debit balance accounts reflect the amount of funds due the DMBA from US Government Agencies (USGA) based on organic production completed for which payment has not been received. These accounts are broken out by aged category; and once a receivable reaches the 120-day period, it is to be turned over DFAS-DE for collection by DFAS-DE. When funds provided by the customer are not sufficient to cover the cost of completed work, the excess amount will be removed from the receivables. Additional funds will have to be obtained through a project order (PO) amendment before the excess completion values can be billed to the customer, or written off.

Debit with:

- (1) Value of sales of USGAs for organic production and services including G&A.

CONTRA: 403XX, 415XX

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) The amount of revenue generated from the sale of scrap removed from weapon systems as part of the regeneration process (AMARC only).

CONTRA: 42030

SOURCE: DD Form 1348-1 (AMARC only)

- (3) Cash paid for organic refunds (both current and prior year) to O & M.

CONTRA: 60250

SOURCE: SF 1080 (ALCs/AMARC)

- (4) The amount of current year passthroughs received when the sales rate for expenses is less than the actual authorization.

CONTRA: 43510

SOURCE: HQ AFMC letter (all centers)

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Credit with:

- (1) Progress billings from USGAs for organic production at time of completion billing.

CONTRA: 22510

SOURCE: PO Register/G004B (ALCs only)

Industrial Fund Billing (AMARC only)

- (2) Cash receipts from USGAs for organic production.

CONTRA: 60250

SOURCE: SF 1080 (ALCs/AMARC)

- (3) Adjustment to progress billings caused by progress billing being in excess of sales rates.

CONTRA: 22510

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (4) Cash received in amount that sales (completions) exceeded previously recorded progress billings.

CONTRA: 60250

SOURCE: G072A - R04 (ALCs only)

Industrial Fund Billing (AMARC only)

- (5) The amount of organic refunds to O & M for prior year profits.

The negative receivable is established when the refund is processed in any other manner than a check.

CONTRA: 58621

SOURCE: HQ AFMC letter (all centers)

- (6) The amount of organic current year refunds due to the budgeted sales rate for an expense exceeding the approved authorization.

CONTRA: 43510

SOURCE: HQ AFMC letter (all centers)

- (7) Amount owed by USGAs for organic services including G&A.

CONTRA: 60250

SOURCE: SF 1080 (ALCs)

H069BQ system (AMARC only)

(8) Cash received for current year passthroughs.

CONTRA: 60250

SOURCE: SF 1080 (ALCs/AMARC)

(9) Cash received from sale of scrap which is removed from weapon systems as part of the regeneration process (AMARC only)

CONTRA: 60250

SOURCE: SF 1080 (AMARC only)

GLAC 13220-Nongovernment - Organic

GLAC 13221-Current Nongovernment

GLAC 13222-Delinquent 1-30 Days

GLAC 13223-Delinquent 31-60 Days

GLAC 13224-Delinquent 61-90 Days

GLAC 13225-Delinquent 91-180 Days

GLAC 13226-Delinquent 181-360 Days

GLAC 13227-Delinquent 361+ Days

These debit balance accounts reflect the billed and unbilled amount of funds due the DMBA from non-US Government Agencies (NUSGA) for which payment has not been received. These accounts are broken out by aged category and when the receivable has reached the 120 day mark the receivable will be turned over to DFAS-DE for collection by DFAS-DE . When funds provided by the customer are not sufficient to cover the cost of completed work, the excess amount will be removed from receivables. Additional funds will have to be obtained before unfunded completion values can be sales billed to the customer.

Debit with:

(1) Value of sales to NUSGAs for organic production.

CONTRA: 404XX/415XX

SOURCE: G072A-R05-M1-MRS (ALCs only)

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Industrial Fund Billing (AMARC only)

Credit with:

- (1) Cash receipts from NUSGAs for organic production.

CONTRA: 60250

SOURCE: SF 1080 (all centers)

- (2) Progress billings from NUSGAs for organic production at time of completion.

CONTRA: 22510

SOURCE: PO Register/G004B (all centers)

Industrial Fund Billing (AMARC only)

- (3) Cash received in amount that sales (completions) exceeded previously recorded progress billings.

CONTRA: 60250

SOURCE: G072A - R04 (ALCs only)

Industrial Fund Billing (AMARC only)

GLAC 13249 - Accounts Receivable - Government - Unbilled - Contract

GLAC 13250 - Current Government - Contract

GLAC 13252 - Delinquent 1-30 Days

GLAC 13253 - Delinquent 31-60 Days

GLAC 13254-Delinquent 61-90 Days

GLAC 13255-Delinquent 91-180 Days

GLAC 13256-Delinquent 180-360 Days

GLAC 13257-Delinquent 361+ Days

These debit balance accounts reflect the amount of funds due the DMBA from USGAs for contractual production. These accounts are aged by category; and once the 120 day mark is reached, the receivable should be turned over to DFAS-DE for collection by DFAS-DE.

Debit with:

- (1) Unprocessed progress billings for prior month accrued costs.

CONTRA: 22512

SOURCE: A-G072D-L36-MO-8HL Billing Support List/SF 1080 (ALCs only)

- (2) Sales of completed contractual production, for which progress billing is not authorized (USGAs).

CONTRA: 41610 through 41650, as applicable

SOURCE: A-G072D-L47-MO-8HL Billing Support List/SF 1080 (ALCs only)

- (3) Cash paid for contract refunds (current and prior year).

CONTRA: 60270

SOURCE: SF 1080 (ALCs only)

- (4) The amount of current year contract passthroughs where the budgeted sales rate for an expense is less than the approved authorized rate.

CONTRA: 43520

SOURCE: HQ AFMC letter (ALCs only)

Credit with:

- (1) Cash receipts in payment of receivables.

CONTRA: 60270

SOURCE: SF 1080 Collection Voucher (ALCs only)

- (2) The amount of contract refunds for prior year contract profits. The negative receivable is established when the refund is processed in any other manner than a check.

CONTRA: 58622

SOURCE: HQ AFMC letter (ALCs only)

- (3) Cash received from O&M for current year passthroughs.

CONTRA: 60270

SOURCE: SF 1080 (ALCs only)

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(4) The amount of contract refunds to O&M when the approved current year rates exceed the actual authorizations.

CONTRA: 43520

SOURCE: HQ AFMC letter (ALCs only)

GLAC 13259-Accounts Receivable - Nongovernment FMS - Unbilled

GLAC 13260-Current Nongovernment - Contract

GLAC 13262-Delinquent 1-30 Days

GLAC 13263-Delinquent 31-60 Days

GLAC 13264-Delinquent 61-90 Days

GLAC 13265-Delinquent 91-180 Days

GLAC 13266-Delinquent 181-360 Days

GLAC 13267-Delinquent 361+ Days

These debit balance accounts reflect the amount of funds due the DMBA from NUSGAs for contractual production. These accounts are aged by category. Once a receivable reaches the 120-day mark it should be turned over to DFAS-DE for collection by DFAS-DE.

Debit with:

(1) Sales for completed contract production, for which progress billing is not authorized (NUSGAs) - Grant Aid, foreign military sales (FMS) and commercial.

CONTRA: 41710 through 41750 as applicable

SOURCE: A-G072D-L47-MO-8HL Billing Support List/SF 1080 - FMS, Grant Aid and commercial (ALCs only)

Credit with:

(1) Cash receipts in payment of receivables (NUSGAs).

CONTRA: 60270

SOURCE: SF 1080 Collection Vouchers (ALCs only)

GLAC 13300-Refunds Receivable

GLAC 13310-Government - Organic. This debit balance account reflects the amount of funds due the DMBA from US Government Agencies for overpayments.

Debit with:

- (1) Amount receivable from another installation for labor loaned on a reimbursable basis.

CONTRA: 5X110

SOURCE: Billings (ALCs/AMARC)

- (2) Amount billed to customer for loss due to turn-in of material identified to customer.

CONTRA: 56651

SOURCE: A-D035J-601-AR-L05 (ALCs only)

- (3) The amount of organic passthroughs from O&M for prior year losses incurred by DMBA.

CONTRA: 58611

SOURCE: HQ AFMC letter (all centers)

Credit with:

- (1) Cash transfer from another center for labor loaned on a reimbursable basis.

CONTRA: 60260

SOURCE: Cash/Collection Voucher (ALCs/AMARC)

- (2) Credit allowed for corrections for overpayments in stock fund billings.

CONTRA: 21110

SOURCE: A-D035J-601-AR-L05 (ALCs only)

- (3) Cash received from customers for loss incurred on turn-ins of material identified to a customer.

CONTRA: 60260

SOURCE: SF 1080 (ALCs/AMARC)

- (4) Cash received for labor loaned to USGA outside DMBA.

CONTRA: 60260

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SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (5) The cash received from O&M for organic passthroughs.

CONTRA: 60260

SOURCE: SF 1080 (ALCs/AMARC)

GLAC 13320-Nongovernment - Organic. This debit balance account reflects the amount of funds due DMBA from creditors for overpayments, and personnel for excess TDY advances.

Debit with:

- (1) The value of overpayments to creditors/TDY personnel for organic maintenance.

CONTRA: 556XX/5X5XX/5X4XX/15521/15522/15523

SOURCE: Billings, Travel Vouchers, Disbursement Vouchers, Invoices (ALCs/AMARC)

Credit with:

- (1) Cash receipts from creditors, personnel (organic production/mission TDY) for overpayment.

CONTRA: 60260

SOURCE: Cash Collection Voucher (ALCs/AMARC)

NOTE: Debit to this account and credit to 5X6XX (Material) as result of error in stock fund billing list will be reversed the following month with followup to ensure credit on subsequent billings.

GLAC 13350-Government - Contract. This debit balance account reflects the amount of funds due DMBA from personnel for excess TDY advances or from other government agencies for overpayments.

Debit with:

- (1) Value of overpayments to TDY personnel or government agency.

CONTRA: 15550

SOURCE: H069BQ retrieval-Travel Voucher/USGA overpayment documentation (ALCs only)

Credit with:

- (1) Cash received for overpayments.

CONTRA: 60280

SOURCE: H069BQ retrieval/Collection Voucher (ALCs only)

GLAC 13360-Nongovernment-Contract. This debit balance account reflects the amount of funds due DMBA from contractors for overpayments.

Debit with:

- (1) Value of overpayment to contractors.

CONTRA: 15560

SOURCE: Contractor overpayment documentation (ALCs only)

Credit with:

- (1) Cash received from contractor for overpayment.

CONTRA: 60280

SOURCE: Collection Voucher (ALCs only)

GLAC 13400-Claims Receivable

GLAC 13410-Government-Organic. This debit balance account represents claims due from government agencies resulting from losses or damages in shipments, or damages, losses, or destruction to DMBA assets (i.e. material, equipment, property) in the other government agency's hands. Claims receivable are considered to be a return of a previous disbursement.

Debit with:

- (1) Amount of claims receivable resulting from losses or damages to DMBA assets by government agencies.

CONTRA: 5XXXX/14XXX/16XXX

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SOURCE: SF 1080 (ALCs/AMARC)

Credit with:

- (1) Amounts collected from a government agency for claims owed to the DMBA.

CONTRA: 60260

SOURCE: SF 1080 (ALCs/AMARC)

GLAC 13420-Nongovernment-Organic. This debit balance account reflects damages to or losses in shipments occurring due to the fault of a commercial carrier or vendor. This account also includes claims due from individuals held pecuniarily liable by report of survey for loss, damage, or destruction of property; contract default, and other claims are recorded in this account. Claims receivable are considered to be a return of a previous disbursement.

Debit with:

- (1) The amount of claims due resulting from losses or damages to DMBA assets by commercial carriers, vendors, and individuals.

CONTRA: 5XXXX/14XXX/16XXX

SOURCE: Letter of Notification to Nongovernment Entity (ALCs/AMARC)

Credit with:

- (1) Amounts collected from a nongovernment agency or individual.

CONTRA: 60260

SOURCE: Letter of Notification to Nongovernment Entity (ALCs/AMARC)

GLAC 14000-Inventories

GLAC 14120-Operating Spares (floating stock). This debit balance account reflects the value of serviceable inventory on hand.

Debit with:

- (1) Monthly increase based on stock fund purchases

CONTRA: 55699

SOURCE: D035K-BB1-QR-L45 (ALCs only)

(AMARC only)

(2) Value of initial capitalization

CONTRA: 30120

SOURCE: D035K-BB1-QR-L45

Credit with:

(1) Decrease based on returns to stock fund

CONTRA: 55699 (Allowed portion of return)

55651 (Disallowed credit portion of return)

(2) Value of initial capitalization

CONTRA: 30120

SOURCE: D035K-B75-QR-L11

GLAC 14130-Material in Stores - MIC. This debit balance account reflects the value of MIC inventory on hand.

Debit with:

(1) Monthly increase in MIC inventory based on fiscal inventory adjustment voucher (IAV).

CONTRA: 55694

SOURCE: D035K-A47-MO-L37 IAV Adjustment (ALCs only)

D035K-A99-MO-L21

(2) Monthly increase in MIC inventory due to fund code changes.

CONTRA: 55692

SOURCE: D035K-A48-MO-L37 Fund Code Change (ALCs only)

(3) Monthly increase in MIC inventory due to standard price revisions.

CONTRA: 55691

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SOURCE: D035K-A48-MO-L37 Price Change (ALCs only)

(4) Monthly increase adjustment to MIC inventory due to accounting corrections.

CONTRA: 55693

SOURCE: D035K-A47-MO-L37 Inventory Adjustment Accounting Corrections (ALCs only)

(5) Shop returns of direct material to MIC inventory.

CONTRA: 52621

SOURCE: D035K-A47-MO-L37 Shop returns to MIC (ALCs only)

(6) Value of organic inventory capitalization at inception.

CONTRA: 30120

SOURCE: Capitalization (all centers)

(7) Amount of MIC receipts of direct material from supply.

CONTRA: 14210

SOURCE: D035K-A47-MO-L37 Receipts from Warehouse (ALCs only)

(8) Value of increase in inventory price changes for transaction in a MIC status.

CONTRA: 55691

SOURCE: D035K-A48-MO-L37 (ALCs only)

(9) Value of increase in inventory fund code changes for transactions in a MIC status.

CONTRA: 55692

SOURCE: D035K-A47-MO-L37 (ALCs only)

(10) Expense material transferred in by another center which has been organically funded by that center.

CONTRA: 60120

SOURCE: G004H (ALCs only)

Credit with:

(1) Monthly decrease in MIC inventory based on fiscal inventory adjustment (IAV).

CONTRA: 55694

SOURCE: D035K-A47-MO-L37 (Monthly MIC Transaction Inventory Value Report, D035K-A48-MO-L37, Monthly MIC SLC Inventory Value Report, IAV Fiscal Inventory Adjustment Voucher (ALCs only)

- (2) Monthly decrease in MIC inventory due to fund code changes.

CONTRA: 55692

SOURCE: D035K-A48-MO-L37 Fund Code Change (ALCs only)

- (3) Monthly decrease in MIC inventory due to standard price revisions.

CONTRA: 55691

SOURCE: D035K-A48-MO-L37 (ALCs only)

- 4) Monthly decrease adjustment to MIC inventory due to accounting corrections.

CONTRA: 55693

SOURCE: D035K-A47-MO-L37 Inventory Adjustment Accounting Corrections (ALCs only)

- (5) Monthly value of MIC inventory returns to supply.

CONTRA: 14131

SOURCE: D035K-A47-MO-L37 Returns to Supply (ALCs only)

- (6) MIC issues of direct material to shops.

CONTRA: 52621

SOURCE: D035K-A47-MO-L37, Monthly MIC Transaction Inventory Value Report (G004H is a source to expense direct and indirect material)(ALCs only.)

- (7) Amount of organic inventory decapitalization authorized by HQ AFMC/LGxx.

CONTRA: 30120

SOURCE: Decapitalization Authority (all centers)

- (8) Value of decrease in inventory price changes for transactions in a MIC status.

CONTRA: 55691

SOURCE: Monthly D035K-A48-MO-L37 (ALCs only)

- (9) Fund code/price changes are not broken out between inventory and intransit categories.

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CONTRA: 55692

SOURCE: D035K-A48-MO-L37 (ALCs only)

(10) Expense material transferred to another DMBA activity which has been organically funded by the losing center.

CONTRA: 60230

SOURCE: G004H (ALCs only)

GLAC 14131-Material Intransit - MIC to Supply Stock. This debit balance account reflects the value of MIC inventory intransit (returned to stock funds).

Debit with:

(1) Monthly value of MIC inventory returns to supply.

CONTRA: 14130

SOURCE: D035K-A47-MO-L37 Returns to Supply - Monthly MIC Transaction Inventory Value Report (ALCs only)

(2) Amount required to reduce debit balances in GLAC 14131 to zero at end of fiscal year (EOFY).

CONTRA: 55699

SOURCE: 14131 Debit Balance (ALCs only)

Credit with:

(1) Value of MIC creditable returns to stock funds.

CONTRA: 21110

SOURCE: A-D035J-601-AR-L05 MIC Credit Returns Without Control Numbers (ALCs only)

(2) Values of MIC noncredit returned to stock.

CONTRA: 55651

SOURCE: A-D035J-601-AR-L05 MIC Noncredit Returns Without Control Numbers (ALCs only)

(3) Amount required to reduce credit balance in GLAC 14131 to zero to EOFY.

CONTRA: 55699

SOURCE: GLAC 55699 Balance (ALCs only)

GLAC 14133-Material Intransit - Return to Stock from Contractor. This debit balance account reflects the value of expense material intransit from contractors to supply for credit to DMBA.

Debit with:

- (1) Expense material returned to supply for credit to the DMBA.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8xc. Run out totals (Col L-Contractor GFM Reporting

Line)

- (2) Expense material intransit from contractors (credit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, (Col L-Contractor GFM reporting line) (ALCs only)

Credit with:

- (1) Credit received from supply for expense material returned from DMBA contractors.

CONTRA: 21150

SOURCE: H069 H069BQ Stock Fund/DLA/GSA billings (ALCs only)

- (2) Disallowed credit received from supply for returned DMBA expense material.

CONTRA: 53651

SOURCE: A-G072D-L67-MO-8XC Runout Total, Pg B (ALCs only)

- (3) Expense material intransit from contractor (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC (individual CML, Col L) (ALCs only)

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GLAC 14135-Material in Stores - In Hands of Contractor. This debit balance account reflects the value of the DMBA expense material inventory government-furnished material (GFM) and contractor-acquired property (CAP). POL is not included. The material is located at commercial contractor plants or other contract maintenance facilities (DMISA). This account includes material requisitioned from the government, purchased or manufactured as CAP, and material transferred from other contracts/contractors.

Debit with:

- (1) GFM (expense) reported by the contractors as received from a government source of supply.

CONTRA: 14220

SOURCE: A-G072D-L67-MO-8XC CML Runout total, Col A. Contractor Reporting Line
(ALCs only)

- (2) CAP (expense) reported by the contractor as received or manufactured and put in inventory.

CONTRA: 14230

SOURCE: A-G072D-L67-MO-8XC CML Runout total. Col P Construction GFM
Reporting (ALCs only)

- (3) Expense material transferred from another DMBA contract funded by this installation.

CONTRA: 14220

SOURCE: G009/AF Form 412 (ALCs only)

- (4) Expense material transferred from a DMBA contract funded by another installation.

CONTRA: 60120

SOURCE: G009/AF Form 412 (ALCs only)

(5) Value of inventory expense material in manufactured item returned to inventory which was previously removed from the bond room, for use in local manufacture. (See credit entry (5).)

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(6) Expense inventory adjustments (increases) due to price changes, fund code changes, and IAVs.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(7) Expense material transferred in from a non-DMBA contract/contractor without reimbursement.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

- (8) DMBA expense material returned from bench stock/production back into inventory.

CONTRA: 53611, 53613

SOURCE: G009/AF Form 412 (ALCs only)

- (9) GFM (expense) inventory value (credit balance) written off at time of closing the contract maintenance ledger (CML).

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col B (ALCs only)

- (10) Value of inventory capitalization

CONTRA: 30120

SOURCE: Capitalization Authority (ALCs only)

Credit with:

- (1) Expense material issued to bench stock/production.

CONTRA: 53611

SOURCE: A-G072D-L67-MO-8XC, CML Runout Total, Col B, Contractor GFM Reporting Line (ALCs only)

- (2) Expense material transferred to another DMBA contract funded by the same installation.

CONTRA: 14220

SOURCE: G009/AF Form 412 (ALCs only)

- (3) Expense material transferred to a DMBA contract funded by another installation.

CONTRA: 60220

SOURCE: G009/AF Form 412 (ALCs only)

- (4) Expense material transferred to non-DMBA contract/contractor without reimbursement.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

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(5) Expense material transferred from the bond room, for use in local manufacture and return to inventory.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(6) Expense material returned to supply for credit to the DMBA.

CONTRA: 14133

SOURCE: G009/AF Form 412 (ALCs only)

(7) Expense inventory adjustment (decrease) due to price changes, fund code changes, and IAVs.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(8) Expense material disposed of through plant clearance/disposal procedures.

CONTRA: 53823

SOURCE: G009/AF Form 412 (ALCs only)

(9) Expense material inventory value (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, col B Accounting Input Line (ALCs only)

(10) Value of inventory decapitalized, as authorized by HQ AFMC.

CONTRA: 30120

SOURCE: Decapitalization Authority (ALCs only)

(11) Amount of material in WIP (accrued expense) which has not been reported as issued to production in GFM reports (HQ only: this entry is reversed at beginning of following month).

CONTRA: 22450

SOURCE: GLAC 22450 balances from ALCs (ALCs only)

GLAC 14200-Inventories Intransit from Procurement/Supply

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GLAC 14210-Material Intransit - to MIC. This debit balance reflects the end of month balance of G004H Cost Question Expense.

Debit with:

(1) Value of expense-type material issued by stock funds (SF) to MIC (or SF bill from another installation).

CONTRA: 21110/60260

SOURCE: A-D035J-601-AR-L05 /Issues Without Control Number (ALCs only)

Credit with:

(1) Amount of MIC receipts of direct material from stock funds.

CONTRA: 14130

SOURCE: D035K-A47-MO-L37 Receipts from Warehouse (ALCs only)

(2) Value of system and general support stock funds issues to job orders.

CONTRA: 52621

SOURCE: G004H-143-MO-MMO (ALCs only)

Debit/Credit with: Value of Cost Question Suspense

CONTRA: 55699

SOURCE: G004H-084

NOTE: Reverse first day of following month.

GLAC 14220-Material Intransit - GFM to Contractor. This debit balance account reflects the value of GFM expense material shipped including POL billed to DMBA but not yet reported by the contractor as being received (expense material) or used (POL). **NOTE:** This account could be a credit balance if the contractor receipts for material prior to billing.

Debit with:

(1) GFM (expense material) shipped including POL billed from stock funds, Defense Logistics Agency (DLA), and General Services Administration (GSA) for which a payable has been established.

CONTRA: 21150

SOURCE: A-G072D-L67-MO-8XC/CML Runout Total, Col A, H075C(GFM) Line (ALCs only)

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- (2) GFM expense material transferred to another contract funded by the same ALC.

CONTRA: 14135

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

- (3) Billing for GFM (expense) from another installation (correcting their erroneous payment to stock fund, DLA or GSA for GFM applicable to a contract at this installation).

CONTRA: 21150

SOURCE: SF 1080 Voucher (ALCs only)

- (4) GFM (expenses material) intransit (credit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col A (ALCs only)

- (5) Material intransit balance (credit) remaining after transferring expense material between contract funded by the same installation. (Different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 53690

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

Credit with:

- (1) GFM expense material (except POL) received from stock funds, DLA, and GSA.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8XC CML Runout Total, Col A, Contractor GFM Reporting Line (ALCs only)

- (2) GFM expense material transferred from another contract funded by the same installation.

CONTRA: 14135

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

- (3) Billing for GFM (expenses) material to another installation (correcting an erroneous payment to stock fund, DLA, or GSA for GFM applicable to another installation's contract).

CONTRA: 21150

SOURCE: SF 1081/Inter - ALC Billing List (A-HO75-3B1-WO-MW2)

- (4) GFM expense material intransit (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col A (ALCs only)

(5) Material intransit balance (credit) remaining after transferring expense material between contracts funded by installation. Different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 53690

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

(6) Contractor reported cost of POL used.

CONTRA: 53612

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

GLAC 14230-Material Intransit - CAP to Contractor. This account will reflect the value of CAP (expense material) purchased or manufactured by the contractor, reimbursed by DMBA, but not yet reported as being received in the contractor GFM report. **NOTE:** A debit balance can reflect a payable pending CAP receipt while a credit balance can indicate CAP received pending a payable.

Debit with:

(1) CAP (expense) purchased or manufactured for which a payable has been established.

CONTRA: 21150 or 21160, as applicable

SOURCE: G072D-L67-MO-8XC (ALCs only)

(2) CAP (expense) intransit value (credit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col P (ALCs only)

Credit with:

(1) CAP (expense) received or manufactured.

CONTRA: 14135

SOURCE: A-G072D-L55-MO-8XF Material Inventory and Issues Report (ALCs only)

(2) CAP (expense) intransit value (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col P (ALCs only)

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GLAC 15110-Work in Process-Organic

GLAC 15111-Labor

GLAC 15112-Material

Debit with:

(1) Reverse prior month Incremental Revenue Recognition (IRR) cost of sales

CONTRA: 57010

SOURCE: Prior Month IRR JV

Credit: IRR cost of sales

CONTRA: 57010

SOURCE: G030 IRR reports

GLAC 15113-Other. These debit balance accounts reflect the value of EOM WIP.

Debit with:

(1) EOM organic cost applied which represents resources consumed on open job order numbers (JON) with units not completed, units completed but not delivered, and completed units delivered to supply/customers.

CONTRA: 57010

SOURCE: G072A G072A-K21-KA-8KQ(ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

GLAC 15120-Work in Process - Contract

GLAC 15121-Labor. This debit balance account reflects the estimated month end value of labor in contractual WIP.

Debit with:

(1) Constructive labor cost (contract/interservice unit repair cost (URC)) applied each month to contractual items in WIP.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC (Note: The labor, material, and other cost increases (debits) to WIP are not separately broken out in the CML. The labor costs can be computed using the following formula: net labor cost change to WIP this month (page 1B, Column F, GLAC 15121) plus labor cost credit to WIP this month (page 1A, Standard Labor, Column G -cost of sales) = labor cost increase (debit) this month.) (ALCs only)

Credit with:

(1) Labor cost (contract/interservice URC) in contractual items produced (sold) this month.

CONTRA: 53812

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column G - Cost of Sales (ALCs only)

GLAC 15122-Material. This debit balance account reflects the estimated month-end value of expense material in contractual WIP.

Debit with:

(1) Constructive material cost (GFM expense URC) applied each month to contractual items in WIP.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (Note: The labor, material, and other cost increases (debits) to WIP are not separately broken out in the CML. The material costs can be computed using the following formula: net material cost change to WIP this month (page 1B, column F, GLAC 15122) plus material cost credit to WIP this month (page 1A, column H - cost of sales) = material cost increase (debit) this month.) (ALCs only)

Credit with:

(1) Material cost (GFM expense URC) in contractual items produced (sold) this month.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column H - Cost of Sales (ALCs only)

GLAC 15123-Other. This debit balance account reflects the estimated month-end value of "other" funded costs in contractual WIP.

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Debit with:

(1) Constructive other cost (government furnished services (GFS) - funded URC) applied each month to contractual items in WIP.

CONTRA: 22452

SOURCE: A-G072D-L67-MO-8XC (Note: The labor, material, and other cost increases (debits) to WIP are not separately broken out in the CML. The other costs can be computed using the following formula: net other cost change to WIP this month (page 1B, column F, GLAC 15123) plus other cost credit to WIP this month (page 1A, column I - cost of sales) = other cost increase (debit) this month.) (ALCs only)

Credit with:

(1) Other costs (GFS - funded URC) in contractual items produced (sold) this month.

CONTRA: 53834

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Col I - Cost of Sales (ALCs only)

GLAC 15130-Unallocated Cost

GLAC 15131-Labor. This debit balance reflects the labor that was not allocated to JONs due to no direct product earned hours.

Debit with:

(1) Balance of "Unmatched to Count" actual labor dollars.

CONTRA: 57010

SOURCE: G072A-K21, Page 2, "Not Matched to Count" actual labor dollars

H069 and G037G (ALCs only)

H069BQ and Industrial Fund Expense Report (AMARC only)

Credit with:

(1) Reverse prior month balance if labor dollars were input to G035A (as production overhead)

CONTRA: 57010

SOURCE: H069 and G037G (ALCs only)

H069 and Industrial Fund Expense Report (AMARC only)

GLAC 15132-Material. This debit balance account reflects material cost incurred by maintenance held in the G072A material cost suspense file due to coding errors.

Debit with:

- (1) Increase in value over that of the previous period.

CONTRA: 57010

SOURCE: G072A-K11-M1-MKI Actual Material Suspense List or G004H-084-00-MDA (Actual Material Cost) Question Suspense (ALCs only); Actual Material Cost (Local Manufacture) G004H082DOMDA and G004H083DOMDA

Credit with:

- (1) Decrease in value over the previous month.

CONTRA: 57010

SOURCE: G072A-K11-M1-MKI Actual Material Suspense List or G004H-084-00-MDA (Actual Material Cost) Question Suspense (ALCs only); Actual Material Cost (Local Manufacture) G004H082DOMDA and G004H083DOMDA

GLAC 15133-Other. This debit balance account reflects overhead and other cost incurred by maintenance but not distributed to WIP since there were not direct product earned hours (DPEHs) in related responsibility center (RC) to which it could be applied.

Debit with:

- (1) Increase value over that of previous period.

CONTRA: 57010

SOURCE: G035AHOF (ALCs only)

Credit with:

- (1) Decrease value from that of previous period.

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CONTRA: 57010

SOURCE: G035AHOF (ALCs only)

GLAC 15500-Advances-Organic

GLAC 15510-Government Agencies

GLAC 15511-Travel

GLAC 15512-Contract and Supplies

GLAC 15513-Other

GLAC 15520-Nongovernmental Agencies

GLAC 15521-Travel

GLAC 15522-Contract and Supplies

GLAC 15523-Other

These debit balance accounts reflect the amount of funds advanced to personnel for travel, transportation, PCS, to contractors in support of organic maintenance, and other type advances.

Debit with:

- (1) Amount of cash advances for travel, transportation and PCS.

CONTRA: 60260

SOURCE: H069BQ retrieval (ALCs only)

H069BQ system (AMARC only)

- (2) Value of each cash advance/progress payment made to contractors.

CONTRA: 60260

SOURCE: H103-1H1-DA-MDA (MPC 9940) Positive Expenditures/H103-1H1-DA-8J2
(ALCs)

H069BQ (AMARC)

- (3) Value of cash advances for other than travel, transportation, PCS, and organic service contracts.

CONTRA: 60260

SOURCE: SF 1034/Public Voucher for Purchases and Services Other Than Personnel (ALCs/AMARC)

Credit with:

- (1) Value of overpayments for travel, transportation, or PCS when final voucher is processed.

CONTRA: 13320, 21120

SOURCE: Final Travel Voucher (all centers)

- (2) Value of contractor billings for which the contractor previously received an advance or progress payment.

CONTRA: 21120

SOURCE: H103-1H1-DA-MDA (MPC 9940) Negative Expenditures H103-1H1-DA-8J2 (ALCs)

H069BQ (AMARC only)

- (3) Value of total advance for other than travel, transportation, PCS, and other organic maintenance when final voucher is processed.

CONTRA: 13320

SOURCE: Final Settlement Voucher (ALCs/AMARC)

GLAC 15550-Travel-Contract

GLAC 15560-Contract and Supplies-Contract

These debit balance accounts reflect the amount of funds advanced to personnel for travel, transportation, and PCS along with outstanding advances and progress payments made to DMBA contractors.

Debit with:

- (1) Amount of cash advances for travel.

CONTRA: 60280

SOURCE: /DD Form 1351, Travel Advance (ALCs only)

- (2) Value of advances/progress payments to contractors.

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CONTRA: 60280

SOURCE: H103-1H1-DA-2DA Daily Fund Status MPC 99XX Positive Expenditures/
H103-1H1-DA-8J2 (ALCs only)

Credit with:

- (1) Value of overpayments for travel when final voucher is processed.

CONTRA: 13350, Overpayments/21160

SOURCE: H069BQ/DD Form 1351-2 Final Travel Voucher (ALCs only)

- (2) TDY Settlement. Amount of total advances less overpayments.

NOTE: TDY pro forma entries are shown to illustrate a travel/per diem/vehicle rental estimate, advance, and advance overpayment. See chapter 7 for illustrative entries involving TDY conditions.

- (3) Value of contractor billings for labor/CAP for which the contractor previously received an advance or progress payment.

CONTRA: 21160

SOURCE: H103-1L1-DA-2DA Daily Fund Status MPC 99XX

Negative Expenditure/H103-1H1-DA-8J2 (ALCs only)

- (4) Value of overpayment to contractors.

CONTRA: 13350

SOURCE: Contractor Overpayment Documentation (ALCs only)

GLAC 16000-Fixed Assets

AC 16210-Buildings Facilities. This debit balance account reflects the acquisition/construction cost of facilities and minor construction projects at the established capitalization criteria. Property and financial records that identify DMBA as owners of the property through lease agreements or based upon more than fifty percent occupancy shall be capitalized.

Debit with:

- (1) The cost of acquisition/construction of completed facilities.

CONTRA: 16410

SOURCE: 7115 USAF Real Property Real Estate Report (all centers)

- (2) The value of facilities transferred to the DMBA.

CONTRA: 62111

SOURCE: 7115 USAF Real Property Real Estate Report /SF 0022-003/AF 1441 or DD1354 (all centers)

Credit with:

- (1) Destruction of building:

CONTRA: 16211, 58200

SOURCE: 7115 USAF Real Property Real Estate Report/SF 0022-003/AF 1441 or DD 1354 (all centers)

- (2) The value of facilities transferred or removed from use.

CONTRA: 62611, 16211

SOURCE: 7115 USAF Real Property Real Estate Report/SF 0022-003/AF 1441 or DD 1354 Transfer Documents (all centers)

GLAC 16211 Accumulated Depreciation on Buildings. Represents accumulated depreciation on buildings.

Debit with:

- (1) Accumulated depreciation associated with facilities transferred or otherwise removed

CONTRA: 16210

SOURCE: G035A utility programs (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

Credit with:

- (1) Amount of periodic depreciation charges on building and related minor construction**

CONTRA: 56720, 56721

SOURCE: G035A utility programs (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

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GLAC 16230-Other Structures and Facilities. This debit balance account reflects the value of real property and related structures to include minor construction.

Debit with:

(1) Accumulate depreciation associated with facilities retired or otherwise removed from the account.

CONTRA: 16210

SOURCE: G035A utility programs (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

Credit with:

(1) Amount of periodic depreciation charges on real property.

CONTRA: 56720, 56721

SOURCE: G035A utility program (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

GLAC 16410-Construction in Progress. This debit balance represents the cost of minor construction projects or improvements to DMBA leased property in progress.

Debit with:

(1) Amount paid or invoiced for construction projects.

CONTRA: 60260/211XX

SOURCE: SF 1080, SF 1034, or Invoice (all centers)

Credit with:

(1) Value of completed improvements or construction project.

CONTRA: 16210/16621

SOURCE: LOG-MA-(M) 8001 Report (all centers)

GLAC 16421-ADP Management Systems in Development. This debit balance account represents the cost of material, labor, contracts, and overhead applicable to developing a management system either organically or contractually. Reduction occurs when development is complete or terminated. Expense or capitalization is based on criteria in effect at the time.

Debit with:

- (1) Amount paid or invoiced for development of management information systems.

CONTRA: 60262, 211XX

SOURCE: If done daily use SF 1080 otherwise use H103-1R7 (all centers)

AMARC-H069BQ

Credit with:

- (1) Value of system completed or terminated.

CONTRA: 16610, 56571, or 56572

SOURCE: Advice from HQ AFMC or Project Officer for local efforts (all centers)

16425 ADP Management Development-Contract. This debit balance account represents the cost (material, labor, contracts, and overhead) to develop a management system either organically or contractually. Reduction occurs when development is complete or terminated. Expense or capitalization is based on criteria in effect at the time. Amortization begins upon system development completion and acceptance by DMAG.

Debit with:

- (1) Amount paid or invoiced for development of management information systems.

CONTRA: 60262, if paid and recorded at the same time.

21150 if payment is to be made to a government agency

21160 if payment is to be made to a non-government agency

SOURCE: If done daily, use SF 1080 otherwise use H103-1R7 (all centers)

Credit with:

- (1) Value of system completed or terminated.

CONTRA: 16615 ADP Management Systems, Funded-Contract

SOURCE: Advice from HQ AFMC or Project Officer for local efforts (all centers)

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GLAC 165-Equipment

GLAC 16520-Equipment In Use. This debit balance account reflects the acquisition cost of DMBA purchase of machinery, tools, furniture, fixtures, office equipment, vehicles, and equipment in use that are within the capitalization criteria. Acquisition costs include purchase price, design, transportation, and installation costs.

Debit with:

(1) Acquisition cost of equipment purchased, transportation and installation costs purchased with DMBA funds.

CONTRA: 16530

SOURCE: G017-A02 and Subsidiary Ledger (ALCs)

SF 1080, Stock Fund Billing (AMARC only)

(2) Acquisition cost or other capitalized value of equipment provided at no cost by other appropriations

CONTRA: 62112

SOURCE: G017-A04 (ALCs)

DD 1155, Nonexpenditure Transfer (AMARC only)

(3) Acquisition costs of equipment transferred in from another center.

CONTRA: 16530, 16560

SOURCE: G017-A04 and Letter from Losing Activity

Letter from Losing Activity

Credit with:

(1) Acquisition cost or other capitalized value of equipment transferred out of industrial fund.

CONTRA: 16560, 58200

SOURCE: G017-A04 (ALCs)

(2) Acquisition cost of equipment transferred out to another center.

CONTRA: 60210, 16560

SOURCE: G017-A04, Letter from Losing Activity

GLAC 16530-Intransit from Procurement/Supply. This debit balance account represents the value of equipment in transit from Procurement/Supply and transfers from other ALCs and not entered in G017.

Debit with:

- (1) Acquisition cost of equipment in transit from Procurement/Supply at the end of period.

CONTRA: 60262, 211XX

SOURCE: If done daily use the SF 1080 or SF 1034, Invoice for year-end procedures (all centers) If done monthly, use the H103-1R7.

- (2) Transfer in from other DMBA activities

CONTRA: 60110

SOURCE: G017 -A04 and Letter from losing activity

Credit with:

- (1) Equipment in transit at the end of previous period entered in the GO17 system.

CONTRA: 16520

SOURCE: G017-A02/4 (ALCs)

H069BQ system (AMARC only)

GLAC 16560-Accumulated Depreciation on Equipment in Use. This credit balance account reflects the amount of accumulated depreciation for equipment in use.

Debit with:

- (1) Accumulated depreciation associated with equipment retired, transferred to another center, or otherwise removed from accounts.

CONTRA: 16520

SOURCE: G017-A04 (ALCs/)

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Depreciation/Amortization Schedule (AMARC only)

Credit with:

- (1) Amount of periodic depreciation charges on equipment in use.

CONTRA: 56730/55730, 56735

SOURCE: G017-A04 (ALCs)

Depreciation/Amortization Schedule (AMARC only)

- (2) Amount of accumulated depreciation on equipment transferred in from another center.

CONTRA: 16520

SOURCE: G017-A04 and Letter from losing Activity

GLAC 16600-Other Fixed Assets

GLAC 16611-Management Systems. This debit balance account reflects the acquisition cost or other capitalized value of management system.

Debit with:

- (1) The acquisition cost of ADP software design, development, and maintenance.

CONTRA: 16421

SOURCE: Invoice or advice from HQ AFMC specific office OPR (all centers)

- (2) The fair market or other capitalized value of ADP software design, development, and maintenance transferred in from another activity.

CONTRA: 30120

SOURCE: Advice from HQ AFMC (all centers)

Credit with:

- (1) The acquisition cost or other capitalized value of ADP software design, development, and maintenance transferred to another activity or otherwise disposed of.

CONTRA: 16612, 58200

SOURCE: Advice from HQ AFMC (all centers)

GLAC 16612-Allowance for Amortization - ADP Management Systems. This credit balance account reflects the amount of accumulated amortization of ADP management systems owned by DMBA-AF.

Debit with:

(1) Amount of amortization associated with ADP management system disposed of or transferred during the period .

CONTRA: 16611

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

(2) The acquisition cost or other capitalized value of software design, development, and maintenance disposed of.

CONTRA: 16611

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

Credit with:

(1) Amount of periodic amortization applicable to ADP management systems.

CONTRA: 56750

SOURCE: Amortization schedule (all centers)

16615 ADP Management Systems, Funded-Contract. This debit balance account reflects the acquisition cost or other capitalized value of management system.

Debit with:

(1) The acquisition cost of ADP software design, development, and maintenance.

CONTRA: 16425 ADP Management Development-Contract

SOURCE: Invoice or advice from HQ AFMC specific office OPR (all centers)

(2) The fair market or other capitalized value of ADP software design, development, and maintenance transferred in from another activity.

CONTRA: Call DFAS-DE/ANMC for account if there is a transfer

SOURCE: Advice from HQ AFMC (all centers)

Credit with:

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(1) The acquisition cost or other capitalized value of ADP software design, development, and maintenance transferred to another activity (without reimbursement) or otherwise disposed of.

CONTRA: 16616 Allowance for Amortization - ADPE Management Systems

SOURCE: Advice from HQ AFMC (all centers)

16616 Allowance for Amortization - ADPE Management Systems-Contract. This credit balance account reflects the amount of accumulated amortization of ADP management systems owned by DMAG-AF. (begins upon completion of system development and acceptance by DMAG)

Debit with:

(1) Amount of amortization associated with ADP management system disposed of or transferred during the period.

CONTRA: 16615

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

(2) The acquisition cost or other capitalized value of software design, development, and maintenance disposed of.

CONTRA: 16615

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

Credit with:

(1) Amount of periodic amortization applicable to ADP management systems.

CONTRA: 5X7XX Amortization of ADPE management systems.

SOURCE: Amortization schedule (all centers)

GLAC 16620-Leasehold Improvements-Net

GLAC 16621-Leasehold Improvements. This debit balance account represents the cost of improvements made to **leased** land, buildings, and structures by the industrial fund. The account is supported by subsidiary records by classification of property improved.

Debit with:

(1) Value of completed improvements for DMBA leased property only.

CONTRA: 16410

SOURCE: H103-1R7, Advice from Civil Engineering (all centers)

Credit with:

- (1) The cost of improvements disposed of during the period of the lease.

CONTRA: 16622, 58200

SOURCE: Advice from Civil Engineering, cancellation of lease (all centers)

GLAC 16622-Allowance from Amortization - Leasehold Improvements. This credit balance account reflects the amount of accumulated amortization for leasehold improvements.

Debit with:

- (1) Amount of amortization associated with leasehold improvements disposed of during the period.

CONTRA: 16621

SOURCE: Amortization schedule (all centers)

Credit with:

- (1) Amount of periodic amortization applicable to leasehold improvements.

CONTRA: 56740

SOURCE: Amortization schedule (all centers)

GLAC 18000-Other Assets

GLAC 18100-Deferred Charges. This debit balance account represent amounts accrued or paid during an accounting period but which benefit subsequent accounting periods.

Debit with:

- (1) Amount of expenses prepaid or accrued.

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CONTRA: 21110, 21120

SOURCE: H069BQ/H103 (all centers)

Credit with:

- (1) Amount of deferred expense applied.

CONTRA: 16XXX or 5XXXX

SOURCE: H069BQ/H103 (all centers)

b. Liability Accounts:

GLAC 20000-Liabilities

GLAC 21110-Accounts Payable - Government - Organic. This credit balance account reflects the amount owed for supplies and services received from USGAs for organic maintenance.

Debit with:

- (1) Value of MIC creditable returns to stock funds.

CONTRA: 14131

SOURCE: A-D035J-601-AR-L05 Billing List Part III-Maintenance(Credit Returns)

D002A-M05 (voucher);

Note: If the amount of credit returns not processed as of Sep 30 is material, reclassify to Refunds Receivable.

H069BQ system (AMARC only)

- (3) Amount of cash disbursed in liquidation of accounts payable (organic).

CONTRA: 60261

SOURCE: H069BQ (daily retrieval) or H103

Credit with:

- (1) Value of expense-type material issued by stock funds (or SF bill from another installation).

CONTRA: 14210

SOURCE: A-D035J-601-AR-L05 Issue

H069BQ system (AMARC only)

GLAC 21111-Accounts Payable - Government - U.S. Military. This credit balance reflects the amount owed for labor of U.S. Military personnel.

Credit with:

- (1) Amount of expense for the month.

CONTRA: 5231X, 5531X & 5631X

SOURCE:

Letter from HQ AFMC/FM

Debit with:

- (1) Amount of cash disbursed.

CONTRA: 60261

SOURCE: H069BQ retrieval or H103

GLAC 21120-Accounts Payable - Nongovernment - Organic. This credit balance account reflects the amount owed for material/service from other than USGAs.

Debit with:

- (1) Amount of cash disbursed in liquidation of Accounts Payable (A/P) plus discounts taken for other than USGAs.

CONTRA: 60261

SOURCE: H069BQ

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Credit with:

(1) Accrued expenses unpaid - NUSGAs. (e.g. Impact cards, utilities, Cost of major repairs to buildings including non-capitalized minor construction projects <\$ along with shop rearrangements and alterations and equipment). Note: this is a reclassification of the accruals at EOM.

CONTRA: 22420

SOURCE: H069BQ retrieval (all centers)

GLAC 21150-Accounts Payable - Government - Contract. This credit balance account reflects the amount owed for supplies and services received from USGAs for contractual maintenance.

Debit with:

(1) Credit received from stock fund for expense material returned to supply from DMBA contractors.

CONTRA: 14133

SOURCE: Stock Fund/DLA/GSA Billings/A-D035J-601-AR-L05 -- G072D-L55(ALCs only)

(2) DMBA disbursements to liquidate accounts payable to USGAs.

CONTRA: 60280

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 4400, 5500, 6000/Other Payment Records/H103-1H1-DA-2J2 (ALCs only)

(3) Billing for GFM expense material to another ALC (correcting an erroneous payment to Stock Fund, DLA, or GSA for GFM applicable to another ALC).

CONTRA: 14220

SOURCE: SF 1081/Inter-ALC Billing List/H075C-3B1-WO-MW2 (ALCs only)

(4) The amount of contract passthrough from O&M for prior year contract losses.

CONTRA: 58612

SOURCE: HQ AFMC letter (ALCs only)

Credit with:

(1) GFM (expense) shipped from stock funds, DLA, and GSA.

CONTRA: 14220

SOURCE: Stock Fund/DLA/GSA Billings/A-D035J-601-AR-L05 -- G072D-L67(ALCs only)

(2) Billings for GFM (expense) from another installation (correcting their erroneous payment to stock fund, DLA, or GSA for GFM applicable to a contract funded at this installation).

CONTRA: 14220

SOURCE: SF 1080, Voucher and Schedule of Withdrawals and Credits (ALCs only)

(3) Billings to DMBA for CAP (expense) purchased or manufactured by other government repair activities (DMISA/MIPRs).

CONTRA: 14230

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 4400/ H103-1H1-DA-2J2 (ALCs only)

(4) Labor charges from USGAs (DMISA/MIPRs).

CONTRA: 53810

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 5500/ H103-1H1-DA-2J2 (ALCs only)

(5) Product Directorates, Financial Management, and Data Automation support costs, excluding TDY, reimbursed by the DMBA.

CONTRA: 53510, 53511, 53512, 53513, 53514, as applicable

SOURCE: SF 1080 Billing Support to Contract Depot Maintenance Report, RCS: LOG-MA(Q)7813 (ALCs only)

(6) Billing for contract communications network (CCN) communication equipment at contractor facilities.

CONTRA: 53831

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 6000/ H103-1H1-DA-2J2 (ALCs only)

(7) The cash received from O&M for current and prior year contract passthroughs.

CONTRA: 60280

SOURCE: SF 1080 (ALCs only)

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GLAC 21160-Accounts Payable - Nongovernment - Contract. This credit balance account reflects the amount owed for supplies and services received from other than USGAs for contractual maintenance.

Debit with:

(1) Value of contractor billings for labor/CAP, for which the contractor previously received an advance or progress payment.

CONTRA: 15560

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 99XX Negative Expenditure/H103-1H1-DA-8J2 (ALCs only)

(2) DMBA disbursements to liquidate accounts payable to other than USGAs.

CONTRA: 60280

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 1100, 2200, 7777/H103-1H1-DA-8J2/Other Payment Records (ALCs only)

(3) The amount of accrued expenditures unpaid (AEU) reported by the ALCs and DENVER at end of previous month (reversal to credit entry (4) at first of following month) (DFAS-DE only).

CONTRA: 22451

SOURCE: Last Month's JV (DFAS-DE only)

(4) TDY Settlement. Amount of total advances, less overpayment. Notes: TDY pro forma entries are shown to illustrate a travel, per diem estimate, vehicle rental, advance, and advance overpayment. See chapter 7 for illustrative entries involving other TDY conditions.

CONTRA: 15550

SOURCE: H069BQ/DD Form 1351-2 Travel Voucher (ALCs only)

(5) TDY Settlement. Amount that travel/per diem/vehicle rental estimate was overstated.

CONTRA: 53422/53412 (D/MM), 53423/53413 (ACF), and 53450 (vehicle rental)

SOURCE: /DD Form 1351-2 Travel Voucher (ALCs only)

(6) Intransit cash disbursements reported by DENVER(DFAS-DE only).

CONTRA: 22451

SOURCE: RCS: HAF-ACF(M)7136/ALC Trial Balance (ALCs only)

Credit with:

- (1) Charges from contractors (MPCs. 1100 & 2200)

CONTRA: 53811

SOURCE: H103-1L1-DA-2DA, Daily Fund Status MPC 1100/ H103-1H1-DA-8J2 (ALCs only)

- (2) Billing to DMBA for CAP (expense) purchased or manufactured by contractors.

CONTRA: 14230

SOURCE: H103-1L1-DA-2DA, Daily Fund Status MPC 2200/H103-1H1-DA-8J2 (ALCs only)

- (3) Contractor charges for termination costs.

CONTRA: 53832

SOURCE: H103-1L1-DA-2DA, Daily Fund Status MPC 7777/ H103-1H1-DA-8J2 (ALCs only)

- (4) The amount of AEUs at EOM reported by the installations (Trial Balance Footnote) and DENVER(DCASR/AFPRO). Reclassification of accrued expense (DFAS-DE only).

CONTRA: 22451

SOURCE: RCS: HAF-ACF(M)7136/ALC Trial Balance (ALCs only)

- (5) Amount of estimated travel, per diem, and vehicle rental expense upon issuance of orders.

CONTRA: 53422/53412(D/MM), 53423/53413(ACF), 53450 (Vehicle Rental)

SOURCE: DD Form 1351-2 Travel Orders (ALCs only)

- (6) Intransit cash disbursements reported by DENVER last month reversal of debit entry 6, at first of following month) (DFAS-DE only).

CONTRA: 22451

SOURCE: Last Month's JV (ALCs only)

GLAC 22100-Salaries Wages. The balance of this account at FY end will reflect the unpaid salaries and wages plus the estimate of salaries and wages for the last partial pay period plus an amount for annual leave, sick leave, and accrued other leave taken during the last pay period of the FY.

Debit with:

- (1) Gross appropriation charges recorded by civilian pay section at the end of pay period.

CONTRA: 60260

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SOURCE: JV (all centers)

(2) At the beginning of the new FY, reverse the entry for cost of annual leave taken during the last partial pay period at the EOFY.

CONTRA: 22151

SOURCE: JV (all centers)

(3) At the beginning of the new FY, reverse the entry for cost of sick leave taken during the last partial pay period at the EOFY.

CONTRA: 22153

SOURCE: JV (all centers)

(4) At the beginning of the new FY, reverse the entry for cost of holiday leave taken during the last partial pay period at the EOFY.

CONTRA: 22154

SOURCE: JV (all centers)

(5) At the beginning of the new FY, reverse the entry for cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22159

SOURCE: JV (all centers)

(6) Labor costs incurred by personnel borrowed from another DMBA installation and which were paid by that installation.

CONTRA: 60130

SOURCE: G037G-K21-M1-8K2 (ALCs only)

Industrial Fund System (AMARC only)

Credit with:

(1) The value of civilian labor hours worked times the unaccelerated rate.

CONTRA: 521XX/523XX/551XX/561XX

SOURCE: G037G-K21-M1-8K2 (ALCs only)

G035A-HFB-MP??-8BA (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

N372451 Biweekly Personnel Cost Report (ALCs)

Industrial Fund System (AMARC only)

(2) Cost Accounting redistribution of amount charged to this account at end of pay period by civilian pay section which represented pay leave, cash awards, and government share of personnel benefits.

CONTRA: 22151/22152/22153/22159/56150

SOURCE: G037G (ALCs only) G035A-HFB-MP-MBA (ALCs only)
H002G061 Management Product #1 (ALC DCPS) Leave Cost Report (AMARC only)

(3) Cost of annual leave taken during the last partial pay period at the EOFY.

CONTRA: 22151

SOURCE: G037G-K21-M1-8K2 (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

Leave Cost Report (AMARC only)

(4) Cost of holiday leave taken during the last partial pay at EOFY.

CONTRA: 22154

SOURCE: G037G-JB1-M1-MJB (ALCs only) G035A-HFB-MP-MBA (ALCs only)
H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(5) Cost of sick leave taken during the last partial pay period at the EOFY.

CONTRA: 22153

SOURCE: G037G-JB1-M1-MJB (ALCs only)

N372451 Biweekly Personnel Cost Report (ALCs)

Leave Cost Report (AMARC only)

(6) Cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22159

SOURCE: G037G401X1 (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

Leave Cost Report (AMARC only)

(7) Amount of payroll for personnel loaned to another DMBA installation and paid by loaning installation.

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CONTRA: 60230

SOURCE: G037G (ALCs only)

Industrial Fund System (AMARC only)

(8) Amount receivable for a loan on a reimbursable basis to USGAs outside DMBA.

CONTRA: 13210

SOURCE: SF 1080 (all centers)

(9) FC redistribution of amount of personnel benefits charged to accrued payroll at the end of pay period by civilian pay section.

CONTRA: 2212X

SOURCE: H002G061/DCPS Management Product #1 ALCs)

Industrial Fund System (AMARC only)

(10) Adjustment to bring account into agreement with civilian payroll records as of last full pay period at the end of the FY, plus estimate of accrual for last partial pay period of FY.

CONTRA: 22151

SOURCE: 22151 balance, H002G061/DCPS Management Product #1 (ALCs only)

Industrial Fund System (AMARC only)

(11) Civilian labor regular overtime and holiday cost.

CONTRA: 52120

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

(12) Civilian indirect work overtime and holiday pay.

CONTRA: 55120

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

(13) Direct worker overtime premium portion for the pay period.

CONTRA: 55130

SOURCE: G037G (ALCs only) Industrial Fund Expense Report (AMARC only)

GLAC 22121-FICA

GLAC 22122-Civil Service Retirement and Disability Fund, FERS and Thrift Savings Plan

GLAC 22123-Federal Employee Health Benefit Act

GLAC 22124-Federal Employee Group Life Insurance

GLAC 22125-Medicare

These accounts will reflect the estimated amount of DMBA funds owed for personnel benefits subsequent to the last full pay period in the FY.

Debit with:

(1) FC redistribution of amount of personnel benefits charged to accrued payroll at the end of pay period by civilian pay section.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G037G (ALCs only)

Industrial Fund System (AMARC only)

(2) Personnel benefits accrued by personnel borrowed from another installation and which were paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

Credit with:

(1) Estimated value of civilian personnel benefits accrued (including costs associated with Federal Employees Retirement System (FERS)) for the month based on locally developed other fringe benefits rate times the estimated value of regular pay for regular time and overtime worked and premium pay for holiday time worked.

CONTRA: 52110, 55110, 56110

SOURCE: G037G-JB1-M1-8JB RCC Duty Code Cost List (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

Industrial Fund Expense Report (AMARC only)

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(2) Amount of accrued personnel benefits incurred for personnel loaned to another DMBA installation and not paid by the borrowing installation.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

GLAC 22151-Annual Leave (Funded). The balance of this account at FY end will show the amount of leave liability owed to employees through the last full pay period, increased by the estimated value of leave earned, and decreased by the value of leave taken during the last partial pay period of the month.

Debit with:

(1) FC redistribution of annual leave which was charged to accrued payroll by civilian pay section at end of pay period which represented pay leave.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(2) Adjustments to bring account into agreement with civilian payroll records as of last full pay period at the end of the FY, plus estimate of accrual for last partial pay period of FY.

CONTRA: 22110

SOURCE: 22151 balance

H002G061/DCPS Management Product #1 (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(3) Estimated cost of annual leave taken during the last partial pay period at the EOFY. **NOTE:** This entry is reversed at the beginning of the new FY.

CONTRA: 22110

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(4) Annual leave costs recorded by credit entry (1) incurred when personnel borrowed from another DMBA installation are paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) The value of accrued leave on the basis of estimated regular pay for regular time and overtime worked and premium pay for holiday time worked times the annual leave accrual rate.

CONTRA: 55110/56110

SOURCE: G037G401-X1/646-X1 (ALCs only)

Leave Cost Report (AMARC only)

(2) Adjustment to bring account into agreement with civilian payroll records as of the last full pay period at the EOFY, plus estimate of accrual for last partial pay period of FY.

CONTRA: 22110

SOURCE: 22151 Balance/H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(3) At the beginning of the new FY, reverse the entry for cost of annual leave taken during the last partial pay period at the EOFY.

CONTRA: 22110

SOURCE: JV (all centers)

(4) Amount of accrued annual leave incurred for personnel loaned to another DMBA installation without reimbursement.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22152-Annual Leave (Unfunded). This credit balance account reflects the amount of accrued civilian leave liability assumed at the inception of the fund.

Debit with:

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(1) Redistribution of amount charged to this account at end of pay period by civilian pay section which represented paid leave.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) Value of accrued annual civilian leave assumed at the inception of the fund.

CONTRA: 30130

SOURCE: Capitalization Authority (all centers)

GLAC 22153-Sick Leave. This account does not reflect a DMBA liability to employees. The account reflects the variance between the accrual of the estimated sick leave to be taken and that actually taken during the current FY. The estimated value of sick leave to be taken during the last partial pay period is transferred as a credit to GLAC 22110. The balance of this account is closed to GLAC 56162 at FY end.

Debit with:

(1) FC redistribution of sick leave which was charged to accrued payroll by civilian pay section at end of pay period which represented paid sick leave.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(2) Cost of sick leave taken during the last partial pay period at the EOFY. **NOTE: This entry is to be reversed at the beginning of the new FY.**

CONTRA: 22110

SOURCE: H002G061/DCPS Management Product 1 (ALCs)

G037G-JB1-M1-8JB (ALCs only)

Leave Cost Report (AMARC only)

(3) Amount necessary to zero this account at end of FY.

CONTRA: 56162

SOURCE: JV GLAC 21153 Balance (all centers)

(4) Sick leave accrued by personnel borrowed from another installation which was paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Cost Leave Report (AMARC only)

Credit with:

(1) The estimated value of sick leave to be taken during the month based on hours worked times the standard labor rate times the sick leave factor.

CONTRA: 52110/56110/56162

SOURCE: G037G ???401X1/646X1 (ALCs only)

Leave Cost Report (AMARC only)

(2) At the beginning of the new FY, reverse the entry for cost of sick leave taken during the last partial pay period at the end of the FY.

CONTRA: 22110

SOURCE: JV (all centers)

(3) Adjustment necessary to zero this account. After posting GLAC 22153 debit (1) at the EOFY.

CONTRA: 55162

SOURCE: GLAC 22153 Balance (all centers)

(4) Amount of accrued sick leave incurred for personnel loaned to another DMBA installation and not reimbursed by the borrowing installation.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22154-Holiday Leave. This account does not reflect a DMBA liability to employees. The account represents the difference between the accrual of estimated holiday leave and actual holiday leave taken. The estimated value of holiday leave to be taken during the last partial pay is transferred to GLAC 22110 as a credit. The balance in GLAC 22154 is closed to GLAC 56163 at EOFY.

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Debit with:

(1) FC redistribution of holiday leave which was charged to accrued payroll by the civilian pay section at the end of the pay period which represented paid holiday leave.

CONTRA: 22110

SOURCE: G037G-JB1-M1-8JB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(2) Cost of holiday leave taken during the last partial pay at the EOFY.

CONTRA: 22110

SOURCE: G037G-JB1-M1-8JB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(3) The amount required to zero balance GLAC 22154 at EOFY.

CONTRA: 56163

SOURCE: GLAC 22154 balance (all centers)

(4) The amount of holiday leave accrued by personnel borrowed from another center.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) The estimated value of holiday leave to be taken during the month based on the number of holiday hours for the month times the standard labor rate.

CONTRA: 52120/55120/56120

SOURCE: G037G-JB1-M1-8JB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product # 1 (ALCs)

Leave Cost Report (AMARC only)

(2) At the beginning of the new FY, reverse the entry for the cost of holiday leave taken during the last partial pay at EOFY.

CONTRA: 22110

SOURCE: G037G-JB1-M1-MJB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(3) Adjustment necessary to zero GLAC 22154 at EOFY. This entry is done after debit entry (1) ??????at EOFY.

CONTRA: 56163

SOURCE: GLAC 22154 balance (all centers)

(4) The value of holiday leave accrued by personnel loaned to another center and not reimbursed by the borrowing center.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22159-Other. This account does not reflect a DMBA liability to employees. The account reflects the variance between the accrual of the estimated other leave to be taken and that actually taken during current FY. The balance of this account is closed to GLAC 56163 at FY end.

Debit with:

(1) FC redistribution of paid other leave at EOM that was taken.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs only)

G037G (ALCs only)

Leave Cost Report (AMARC only)

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(2) Adjustment necessary to zero this account at the EOFY.

CONTRA: 56163

SOURCE: GLAC 22159 balance (all centers)

(3) Other leave accrued by personnel borrowed from another installation and which were paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(4) Cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22110

SOURCE: G037G401X1 (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) The estimated value of other leave to be taken during the month based on hours worked times the standard labor rate times the other leave factor.

CONTRA: 52110/55110/56110

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(2) Adjustment necessary to zero this account at the EOFY.

CONTRA: 56163

SOURCE: GLAC 22159 Balance (all centers)

(3) Amount of accrued other leave incurred for personnel loaned to another DMBA installation and not reimbursed by the borrowing installation.

CONTRA: 60230/5X1XX

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(4) At the beginning of the new FY, reverse the entry for cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22110

SOURCE: JV (all centers)

(5) Estimated value of civilian leave - other to be taken during the month. Based on a standard rate for costing premium pay for holiday and an estimate of the miscellaneous leave which will be taken.

CONTRA: 561XX

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22160-Workmen's Compensation. This account reflects the liability of DMBA to the Workmen's Compensation Fund. Note: The cost is incurred by payments by the states to the individuals, Department of Labor reimburses the states and charges DMBA. The outlay to the Department of Labor is 2 years after the cost was incurred and is on a different fiscal year.

Credit with:

(1) 1/12 of the annual amount budgeted.

CONTRA: 56180

SOURCE: 1080 Billing

GLAC 22200-Accrued Liabilities-Foreign Nationals

GLAC 22210-Salaries and Wages. The balance in this account reflects the amount of salaries and wages owed to foreign national employees at the end of the accounting period.

Debit with:

(1) Reversal of accruals for foreign national salaries and wages recorded at the end of the previous accounting period.

CONTRA: 5X2XX

SOURCE:

Credit with:

(1) The gross amount of salaries and wages earned by foreign national employees but not paid at the end of the accounting period.

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CONTRA: 5X2XX

SOURCE: Kadena

- (2) The employers share of fringe benefits for foreign national employees.

CONTRA: 5X2XX

SOURCE:

GLAC 22250-Leave. This account provides the amount of leave benefits for foreign nationals.

Debit with:

- (1) The amount of actual or estimated leave used by all foreign nationals for the accounting period.

CONTRA: 60260

SOURCE:

- (2) The annual adjustment to bring liability in line with the current payroll records.

CONTRA: 5X2X6

SOURCE:

Credit with:

- (1) The amount of actual or estimated leave earned by all foreign national personnel for the accounting period.

CONTRA: 5X2X6

SOURCE:

- (2) Annual adjustment to bring liability in line with the current payroll records.

CONTRA: 5X2X6

SOURCE:

GLAC 22260 - Separation Allowance and Retirement Benefits. This account reflects the amount of benefits accrued to retirement and separation of foreign nationals.

Debit with:

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(1) Payments made or actions taken reducing the amounts owed for separation or retirement for foreign nationals.

CONTRA: 5X2X7

SOURCE:

(2) The amount of actual or estimated decrease in benefits for the period due to change in mission or organization.

CONTRA: 30130

SOURCE:

Credit with:

(1) Employers share of benefits for separation or retirement unpaid at end of accounting period.

CONTRA: 5X2XX

SOURCE:

(2) An increase in actual or estimated benefits for the accounting period due to a change in mission or organization.

CONTRA: 30130

SOURCE:

GLAC 22400-Accrued Expenses

GLAC 22410-Accrued Expenses - Government. This credit balance account reflects the amount of accrued organic expense-other, owed to USGAs. The amounts recorded in this account will be based on estimated costs and not actual. Only one month's worth of accruals will be recorded in GLAC 22410.

Debit with:

(1) Reversal of prior EOM estimates in credit entry (1).

CONTRA: 5X520 through 5X594

SOURCE: Prior EOM Estimates (all centers)

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Credit with:

- (1) The estimated cost of communication services purchased from the government sources.

CONTRA: 5X520

SOURCE: Accrual worksheet (Contracts in H069BQ and or H103)

- (2) The amount of estimated expenses incurred for utility services (i.e. heat, light, water) from government sources.

CONTRA: 5X530

SOURCE: Information based on targets (all centers)

- (3) The estimated cost incurred for equipment rented from another government agency.

CONTRA: 5X541

SOURCE: Information based on targets (all centers)

- (4) The estimated expenses incurred for printing and reproduction including composition and binding operations procured from government printers.

CONTRA: 5X550

SOURCE: Information based on targets (all centers)

- (5) The value of estimated expenses incurred for equipment maintenance.

CONTRA: 5X561

SOURCE: Information based on targets (all centers)

- (6) The estimated costs associated with the maintenance and repair of DMBA owned vehicles.

CONTRA: 5X562

SOURCE: Information based on targets (all centers)

- (7) The amount of estimated expenses incurred for custodial services provided by government agencies.

CONTRA: 5X564

SOURCE: Information based on targets (all centers)

- (8) The estimated expenses incurred for facility maintenance including shop rearrangements and alterations costing \$5,000.

CONTRA: 5X565

SOURCE: Information based on targets (all centers)

(9) The estimated expenses relating to design work performed by the DE design group dedicated to DMBA.

CONTRA: 5X565

SOURCE: Information based on targets (all centers)

(10) The estimated costs associated with the training provided by the governments for DMBA employees.

CONTRA: 5X566

SOURCE: Information based on targets (all centers)

(11) The estimated costs related to CETS if provided by Civil Engineering.

CONTRA: 5X567

SOURCE: Information based on targets (all centers)

(12) The value of estimated miscellaneous costs incurred.

CONTRA: 5X569

SOURCE: Information based on targets (all centers)

(13) The estimated amount of inhouse ADP development performed in support of DMBA systems.

CONTRA: 56571

SOURCE: Information provided by HQ AFMC (all centers)

(14) The estimated costs incurred for base operating support provided by government organizations outside the DMBA.

CONTRA: 56579

SOURCE: Information based on targets (all centers)

(15) Estimated costs incurred for maintenance on utility lines owned by DMBA. This maintenance will be performed by government agencies.

CONTRA: 5X590

SOURCE: Information based on targets (all centers)

(16) The amount of estimated expenses for maintenance on ground support equipment as performed by government agencies.

CONTRA: 5X591

SOURCE: Information based on targets (all centers)

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- (17) The estimated costs incurred for maintenance of PMEL as done by government sources.

CONTRA: 5X592

SOURCE: Information based on targets (all centers)

- (18) The estimated expenses incurred for maintenance work done by government for industrial plant equipment.

CONTRA: 5X593

SOURCE: Information based on targets (all centers)

- (19) The estimated costs incurred for maintenance performed on ADPE by government sources.

CONTRA: 5X594

SOURCE: Information based on targets (all centers)

GLAC 22420-Accrued Expenses-Nongovernment - Organic. This credit balance account reflects the amount of accrued organic expense-other, owed to NUSGAs.

Debit with:

- (1) Reversal of prior EOM estimates in credit entry (1).

CONTRA: 5X520 through 5X594

SOURCE: Prior EOM Estimates (all centers)

- (2) Amount necessary to reverse prior travel estimates.

CONTRA: 564XX, 524XX, 56512

SOURCE: H069J/Travel Vouchers (ALCs only)

Travel Orders (AGMC)

H069BQBQ system (AMARC only)

- (3) To liquidate advance made to traveler.

CONTRA: 15521

SOURCE: H100/HG Travel Vouchers (all centers)

Credit with:

- (1) The estimated cost of goods and services purchased from nongovernment sources.

CONTRA: 5XXXX

SOURCE: Accrual worksheet (Contracts in H069BQ and or H103)

- (2) Amount of estimated travel, transportation, PCS expenses.

CONTRA: 564XX, 524XX, 56512

SOURCE: H069BQ system

GLAC 22450-Accrued Expenses - Contractor - Material. This credit balance account reflects the estimated material costs accrued for contractual items in WIP, for which the actual expenses have not been recorded.

Debit with:

- (1) DMBA expense material issued to production this month.

CONTRA: 53822

SOURCE: A-G072D-L67-M0-8XC, Page 1B, Column N, This Month, GLACs 53611, 53612, 53651, 53670, 53690, 53823 (ALCs only)

- (2) CML material debit balance in this account at the time of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC, Col H, Detail CML (ALCs only)

- (3) Contractor-reported cost of POL used.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (4) Material inventory adjustments (decreases) due to price changes, fund code changes, and IAVs.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (5) Expense material transferred from the bond room, for use in local manufacture and return to inventory.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (6) Expense material condemned or disposed of through plant clearance procedures.

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CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (7) Disallowed credit received from Stock Fund for expense material.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (8) Expense material intransit value (debit balance) written off at time of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC Cols A, L, P/G009/AF Form 412 (ALCs only)

- (9) Material intransit balance (debit) remaining after transferring expense material between contracts funded by this ALC (different amounts are reported in the losing and gaining GFM reports).

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (10) GFM expense transferred to a non-DMBA contract/contractor without reimbursement.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (11) Credit balance in this account at month end, i.e., the estimated amount of material in WIP (accrued expense) which has not been recorded as removed from inventory and expensed.

SOURCE: GLACs 14135/22450 balances from ALCs (DFAS-DE only)

Credit with:

- (1) Constructive material cost (GFM expense URC) applied each month to contractual items in WIP.

CONTRA: 15122

SOURCE: A-G072D-L67-MO-8XC, See note to debit entry (1), GLAC 15122. (ALCs only)

- (2) CML material credit balance in this account (actual expenses exceeded CCW over life of contract) at time of closing CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col H (ALCs only)

(3) Material inventory adjustments (increases) due to price changes, fund code changes, and Inventory Adjustment Value (IAV).

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(4) Value of expense material in manufactured item returned to inventory, which was previously removed from the bond room for use in local manufacture.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(5) Expense material transferred in from a non-DMBA contract/ contractor without reimbursement.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(6) Expense material intransit value (credit balance) written off at time of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(7) Material intransit balance (credit) remaining after transferring expense material between contracts funded by this ALC (different amounts are reported in the losing and gaining GFM reports).

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(8) Gain from sale of scrap.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

GLAC 22451-Accrued Expenses - Contractor - Labor. This credit balance account reflects the estimated labor costs accrued for contractual items in WIP, for which a payable has not been established.

Debit with:

(1) Actual labor charges from contractors and other services repair facilities (DMISAs) for contract maintenance, recorded in the current month.

CONTRA: 53822

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SOURCE: A-G072D-L67-M0-8XC, Page 1B, Column M, This Month GLACs 53811 and 53832 (ALCs only)

(2) CML labor debit balances in this account at item of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(3) Total Unliquidated Obligations for production complete contracts.

CONTRA: 58522

SOURCE: A-G072D-L72-MC-8XC, Completed CMLs with ULOs (ALCs only)

NOTE: See credit entry 2.

(4) The amount of AEUs at EOM reported by the ALC (Trial Balance Footnote) and DENVER(DCASR/AF CMD) for reclassification of accrued expense (DFAS-DE only).

CONTRA: 21160

SOURCE: RCS: HAF-ACF(M)7136/ALC Trial Balance (HQ only)

(5) Changes for termination costs on contracts.

CONTRA: 53812

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(6) Intransit cash disbursements reported by DENVER last month (reversal of credit entry (3), at first of following month) (DFAS-DE only).

CONTRA: 21160

SOURCE: Last Month's JV (HQ only)

Credit with:

(1) Constructive labor cost (contract/interservice URC) applied each month to contractual items in WIP.

CONTRA: 15121

SOURCE: A-G072D-L67-M0-8XC See note to debit entry (1), GLAC 15121. (ALCs only)

(2) The amount of accrued expenditures unpaid (AEU) reported by the ALCs and DENVER at end of previous month (Reversal to debit entry (3) at the first of the following month) (DFAS-DE only).

CONTRA: 21160

SOURCE: Last Month's JV (DFAS-DE only)

- (3) Intransit cash disbursements reported by DENVER (DFAS-DE only).

CONTRA: 21160

SOURCE: RCS: HAF-ACF(M) 7136/ALC Trial Balance (DFAS-DE only)

- (4) CML labor credit balance in this account at time of closing the CML.

CONTRA: 53812

SOURCE: A-G072D-L67-MO-8XC, Col G, detail CML (ALCs only)

GLAC 22452-Accrued Expenses - Contractor - Other This credit balance account reflects the estimated other (government -furnished services (GFS)) costs accrued for contractual items in WIP, for which a payable has not been established.

Debit with:

- (1) Actual contract DMBA support costs recorded in the current month (i.e. salaries, travel, CCN).

CONTRA: 53834

SOURCE: A-G072D-L67-MO-8XC, Page 1B, Column 0, This Month (GLACs 534XX (all), 535XX (all), and 53831) (ALCs only)

- (2) CML "Other" debit balance in this account at time of closing the CML.

CONTRA: 53834

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col I (ALCs only)

- (3) Standard expense - other variance (debit balance) at end of each fiscal quarter.

CONTRA: 53834

SOURCE: GLAC 53834 balance (ALCs only)

Credit with:

- (1) Constructive other costs (GFS - funded URC) applied each month to contractual items in WIP.

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CONTRA: 15123

SOURCE: A-G072D-L67-MO-8XC (See note to debit entry (1), GLAC 15123.) (ALCs only)

(2) Standard expense - other variance (credit balance) at end of each fiscal quarter.

CONTRA: 53834

SOURCE: GLAC 53834 balance

(3) CML "Other" credit balance in this account at time of closing the CML.

CONTRA: 53834

SOURCE: A-G072D-L67MO-8XC, Detail CML, Col I (ALCs only)

(4) TDY Settlement. Amount that travel, per diem, and rental vehicle estimates were overstated.

CONTRA: 53834

SOURCE: H069BQ retrieval/Travel Voucher/TR (ALCs only)

GLAC 22500-Progress Billings

GLAC 22510-Progress Billings-Organic. This credit balance account reflects the value of funds received from customers for billings based on costs incurred prior to completion of organic services.

Debit with:

(1) Progress billings from USGAs for organic production at time of completion billings.

CONTRA: 13210/13220

SOURCE: G004B/PO Register

G072A (ALCs only)

(2) Adjustments to progress billings caused by progress billings being in excess of sales rates.

CONTRA: 13210

SOURCE: SF 1080/Collection Voucher (all centers)

(3) Organic progress billings transferred to another center.

CONTRA: 60240

SOURCE: G004B-SB1/G004B-P4A

G072A-K15/G072A-D19 (ALCs only)

Credit with:

(1) Amount of progress billings from customers on organic work not completed, or completed but not delivered.

CONTRA: 60250

SOURCE: G004B (ALCs only)

SF 1080/Voucher for Transfers Between Appropriations and/or Funds

(2) Organic progress billings transferred in from another center.

CONTRA: 60140

SOURCE: G004B-SB1/G004B-P4A/G072A-K15/G072A-D19 (ALCs only)

GLAC 22512-Progress Billings-Contract. This credit balance account reflects the value of funds received from customers for billings incurred prior to completion of services. This excludes collections from customers billed for completed production only, i.e., Grant Aid, FMS, and commercial.

Debit with:

(1) Contractual depot maintenance production completions (sales).

CONTRA: 41610 thru 41650

SOURCE: A-G072D-L47-MO-8WT, Contract DMBA Revenue Identified to GLAC and G072D-L36-MO-MHL, Billing Support List (ALCs only)

(2) Progress billings transferred to another installation.

CONTRA: 60240

SOURCE: A-G072D-L34-MO-8HL, Cumulative Progress Billings Less Sales Value of Items Produced (ALCs only)

Credit with:

(1) Progress billings received from customers for constructive cost of WIP.

CONTRA: 60270

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SOURCE: SF 1080/Collection Voucher (ALCs only)

- (2) Progress billings transferred from another installation.

CONTRA: 60140

SOURCE: Journal Voucher (JV) from Losing Installation (ALCs only)

- (3) Unprocessed progress billings for prior month accrued costs.

CONTRA: 13250

SOURCE: A-G072D-L36-MO-8HL Billing Support List

SF 1080 (ALCs only)

GLAC 25210 - Unearned Revenue - Advances from the Public. This credit balance reflects the amounts received from the public for which the service has not yet been initiated.

Credit with:

- (1) Amount received from public this month for work that has not been initiated.

CONTRA: 60250

SOURCE:

Debit with:

- (1) Completion of the job which an advance was provided by public

CONTRA: 132XX Accounts Receivable (as appropriate)

SOURCE: DD1131

c. Capital accounts:

GLAC 30000-Capital and Reserves

GLAC 30110-Appropriation/Reappropriation. This credit balance account reflects the amount of cash funds initially allocated to the DMBA, and subsequent increases/withdrawals thereto.

Debit with:

- (1) The amount of cash withdrawn from the DMBA.

CONTRA: 11100

SOURCE: Allocation Advice (DFAS-DE only)

Credit with:

- (1) The initial amount of cash allocated to the DMBA.

CONTRA: 11100

SOURCE: Allocation Advice (DFAS-DE only)

- (2) Increases in amount of cash allocated to the DMBA.

CONTRA: 11100

SOURCE: Allocation Advice (DFAS-DE only)

GLAC 30120-Assets Capitalized. This credit balance account reflects the amount of initial inventories capitalized at inception of the fund and subsequent adjustments as related to capitalized assets .

Debit with:

- (1) Value of inventory decapitalized, as authorized by HQ AFMC.

CONTRA: 14130, 14120

SOURCE: Decapitalization Authority (all centers)

- (2) Correction of posting contributed assets

CONTRA 16XXX

SOURCE: G017-A04 (ALCs)

DD 1155 Nonexpenditure of Funds (AMARC only)

Civil Engineering Real Property Records, (7115 report)

- (3) Disposal of Real Property - Capitalized

CONTRA: 16210, 16211, 16230, 16231

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SOURCE: Civil Engineering Real Property Records, (7115 report)

Credit with:

- (1) Value of inventory capitalization at inception of funds.

CONTRA: 14130,14120

SOURCE: Capitalization Authority (all centers)

- (2) Value of facilities and equipment donated from other activities.

CONTRA: 16210, 16520, 16230, 16211, 16560, 16231

SOURCE: Civil Engineering Real Property Record (7115 Report)

G017-A04 (ALCs)

DD 1155 Nonexpenditure of Funds (AMARC only)

GLAC 30121 - Assets Capitalized - Contract. This credit balance account reflects the amount of initial inventories capitalized at inception of the fund and subsequent adjustments as related to capitalized assets.

Debit with:

- (1) Value of inventory decapitalized, as authorized by HQ AFMC.

CONTRA: 14130, 14135

SOURCE: Decapitalization Authority (all centers)

Credit with:

- (1) Value of inventory capitalization at inception of funds.

CONTRA: 14135

SOURCE: Capitalization Authority (all centers)

GLAC 30130-Liabilities Assumed This debit balance account reflects the amount of annual leave due DMBA employees and other liabilities assumed at inception of the fund.

Debit with:

- (1) Value of annual leave and other liabilities at inception of fund.

CONTRA: 22152

SOURCE: Capitalization Authority (all centers)

GLAC 30140-Cash Infusions Received. This account reflects the amount of cash infusions received as directed by Congress.

Debit with:

(1) The amount of excess working capital, originally from cash infusions, determined to be available for return to customers through direct cash transfer.

CONTRA: 11100

SOURCE: Allocation Advice from DENVER (DFAS-DE only)

Credit with:

(1) Amount of cash infusion from other appropriations as directed by Congress.

CONTRA: 11100

SOURCE: Allocation Advice from DENVER (DFAS-DE only)

GLAC 30150-Earnings Used for Operations

GLAC 32000-Net Operating Results

GLAC 32100-Accumulated Operating Results. This debit or credit balance account reflects the cumulative operating results of the DMBA at the EOFY cumulative balance of 300- and 400-series accounts.

Debit with:

(1) Debit balance in GLACs 4XXXX/5XXXX at the EOFY.

CONTRA: Respective 5XXXX GLACs

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

Credit with:

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- (1) Credit balance in 4XXXX/5XXXX, at the EOFY.

CONTRA: Respective 5XXXX GLACs and 4XXXX GLAC

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

GLAC 32102-Accumulated Operating Results-Contract. This debit or credit balance account reflects the cumulative operating results of the contract DMAG as of the EOFY cumulative balance of 300- and 400-series accounts. This account represents "retained earnings" for the fund.

Debit with:

- (1) Debit balance in GLACs 4XXXX/5XXXX at the EOFY.

CONTRA: Respective 5XXXX GLACs

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

Credit with:

- (1) Credit balance in 4XXXX/5XXXX, at the EOFY.

CONTRA: Respective 5XXXX GLACs and 4XXXX GLAC

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

GLAC 32800-Cumulative Passthroughs. This credit balance account represents the cumulative amount of passthroughs received from O&M.

Credit with:

- (1) The balance in GLACs 58611 and 58612 at EOFY.

CONTRA: GLACs 58611 and 58612

SOURCE: GLAC 58611 and 58612 balances

GLAC 32900-Cumulative Refunds. This debit balance account reflects the cumulative amounts refunded to O&M.

Debit with:

- (1) The balance is GLACs 58621 and 58622 at EOFY.

CONTRA: GLACs 58621 and 58622

SOURCE: GLAC 58621 and 58622 balances.

GLAC 36000-Interoffice Transfer - Clearing Account. This debit or credit balance account reflects the balance of interoffice transfers at the EOFY. The command trial balance will zero out.

Debit with:

- (1) Debit balance in GLACs 60251, 60252, 60270, 60210, 60220, 60230, 60160,, 60140.

CONTRA: , 60252, 60251, 60270, 60210, 60220, 60160, 60230, 60140

SOURCE: GLAC balances (all centers)

Credit with:

- (1) Credit balances in GLACs 60261, 60262, 60280, 60110, 60120, 60130, 60240, 60150.

CONTRA: 60261, 60262, 60280, 60110, 60120, 60130, 60240, 60150

SOURCE: GLAC balances (all centers)

GLAC 36002-Interoffice Transfer - Clearing Account-Contract. This debit or credit balance account reflects the balance of interoffice transfers at the EOFY. The account is used for cash, liabilities, revenue, costs, and material transferred between activities. The command trial balance will zero out.

Debit with:

- (1) Debit balance in GLACs 60270, 60160, 60140.

CONTRA: 60270, 60160, 60140

SOURCE: GLAC balances (all centers)

Credit with:

- (1) Credit balances in GLACs 60280, 60120, 60240, 60150.

CONTRA: 60280, 60120, 60240, 60150

SOURCE: GLAC balances (all centers)

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GLAC 38010 Results Division - DFAS-DE Transfers. To close the accounts receivable that have been transferred to DFAS-DE and collections made by DFAS-DE.

Debit with:

- (1) Balance of accounts receivable transferred to DFAS-DE.

CONTRA: 61410,

SOURCE: GLAC Balances (all centers)

Credit with:

- (1) Balance of accounts receivable collected by DFAS-DE.

CONTRA: 62510

SOURCE: GLAC Balances (all centers)

38012 Results Division , Accounts Receivable Transfers-Contract. This debit balance account reflects the balance of delinquent accounts receivables forwarded to DFAS-DE for collection at the EOFY.

Debit with:

- (1) Debit balance in GLAC 614102

CONTRA: 614102

SOURCE: GLAC 614102 balance

Credit with:

- (1) Credit balances in GLACs 614102

CONTRA: 614102

SOURCE: GLAC 614102 balance

d. Revenue Accounts:

GLAC 40000-Revenue

GLAC 40300-Organic Depot Maintenance Sales-USGA

GLAC 40310-Aircraft

GLAC 40320-Missile

GLAC 40330-Engine

GLAC 40340-Exchangeable Items

GLAC 40350-Other Major End Items

GLAC 40360-Maintenance and Regeneration

GLAC 40400-Organic Depot Maintenance Sales-NUSGA

GLAC 40410-Aircraft

GLAC 40420-Missile

GLAC 40430-Engine

GLAC 40440-Exchangeable Items

GLAC 40450-Other Major End Items

GLAC 41500-Other Product and Services

GLAC 41510-Base/Tenant Support, Area Support

GLAC 41520-Local Manufacturing

These credit balance accounts reflect the amount of sales for respective organic services to USGAs (GLACs 403XX), NUSGAs (GLACs 404XX), and other miscellaneous organic services (GLACs 415XX).

Debit with:

- (1) Credit balance in these accounts at EOFY.

CONTRA: 32100

SOURCE: GLAC 403XX/404XX/415XX balances (all centers)

Credit with:

- (1) Value of sales for respective services above for organic production.

CONTRA: 13210/13220

SOURCE: G072A-R05-M1-MRS (ALCs only)

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GLAC 41600-Contract Depot Maintenance Sales-USGA

GLAC 41610-Aircraft

GLAC 41620-Missile

GLAC 41630-Engine

GLAC 41640-Exchangeable Items

GLAC 41650-Other Major End Items

These credit balance accounts reflect the amount of sales for contractual services to USGAs (all reimbursements source codes except RSCs 2, M, and 3). Entries follow GLACs 417XX.

GLAC 41691-Software-Organic See 415XX for J.V. Information.

GLAC 41699-Software-Contract (FY94 and subsequent)

GLAC 41700-Contract Depot Maintenance Sales-NUSGA

GLAC 41710-Aircraft

GLAC 41720-Missile

GLAC 41730-Engine

GLAC 41740-Exchangeable Items

GLAC 41750-Other Major End Items

These credit balance accounts reflect the amount of sales for respective contractual services to Grant Aid, FMS, and Commercial Customers (RSC: 2, 3, and M).

Debit with:

(1) Credit balance in 416XX and 417XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 416XX and 417XX (ALCs only)

Credit with:

- (1) Sales of completed contract production.

CONTRA: 15460 (Customers Progress Billed) for USGA; 13250 (for USGA) and 13260 (for NUSGA) customers not progress billed (ALCs only)

SOURCE: A-G072D-L47-M0-8WT, Sales This Month (ALCs only)

GLAC 42030-Sale of Scrap (AMARC only). This credit balance account represents the reimbursement from sale of scrap.

Debit with:

- (1) The balance in GLAC 42030 at EOFY.

CONTRA: 32100

SOURCE: GLAC 42030 balance

Credit with:

- (1) Amounts received from the sale of scrap.

CONTRA: 132XX/60250

SOURCE: DD Form 1348-1 (AMARC only)

GLAC 42040 - Invested Capital Used. This credit balance account reflects the amount of invested capital used funded from other appropriations.

Debit with:

- (1) Balance at year-end

CONTRA: 32100

SOURCE: GLAC Balances

Credit with:

- (1) Monthly depreciation of buildings

CONTRA: 30120

SOURCE: Depreciation Schedule

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GLAC 42050-Cooperative Research and Development Agreement (CRDA) Income. This credit balance account represents the reimbursement for work performed under a CRDA.

Debit with:

- (1) The balance in GLAC 42050 at EOFY.

CONTRA: 32100

SOURCE: GLAC 42030 balance

Credit with:

- (1) Amounts received for work performed under a CRDA. Notification must be received from the Product Directorate. Since there is not a separate RSC or RGC for CRDA agreements, the amounts may have to be moved from another revenue account as the revenue will be recorded under the RSC and RGC the PD is using.

CONTRA: 132XX/60250

GLAC 43000-Adjustments to Revenue

GLAC 43510-Appropriation Passthrough-Organic-Current Year

GLAC 43520-Appropriation Passthrough-Contract-Current Year

These debit/credit balance accounts reflect the amounts of funds refunded to or received from USAF.

Debit with:

- (1) The amount of organic refunds to O&M when the current year sales rate for expense items exceed the actual approved rate for those expenses (i.e. a lower civilian pay rate increase than what was budgeted - GLAC 43510).

CONTRA: 13210, 60250

SOURCE: HQ AFMC letter (all centers)

- (2) The amount of contract refunds to O&M when the current year sales rate for expense items exceed the actual approved rate for those expenses (GLAC 43520).

CONTRA: 13250, 60270

SOURCE: HQ AFMC letter (ALCs only)

(3) Credit balance in GLACs 435XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 435XX balance (all centers)

Credit with:

(1) The value of organic passthroughs from O&M for additional funding when the actual approved rate for expenses exceeds the budgeted sales rates (i.e. a higher civilian pay rate increase than what was budgeted - GLAC 43510).

CONTRA: 13210/60250

SOURCE: HQ AFMC letter (all centers)

(2) The value of contract passthroughs from O&M for additional funding when the actual approved rate for expenses exceeds the budgeted sales rates (GLAC 43520).

CONTRA: 13250/60270

SOURCE: HQ AFMC letter (ALCs only)

(3) Debit balance in GLACs 435XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 435XX balance (all centers)

GLAC 43610-FCF-Revenue Gain

GLAC 43620-FCF-Revenue Loss

These accounts reflect the gains or losses due to foreign currency fluctuations (FCF) regarding revenue collections.

Debit with:

(1) The amount of loss in revenue resulting when the actual exchange rate is lower than the budgeted exchange rate (GLAC 43620).

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CONTRA: 60250

SOURCE:

- (2) The credit balance in GLAC 43610 at EOFY.

CONTRA: 32100

SOURCE: GLAC 43610 balance

Credit with:

- (1) The foreign currency gains incurred when the actual exchange rate is higher than the budgeted exchange rate (GLAC 43610).

CONTRA: 60250

SOURCE:

- (2) The debit balance in GLAC 43620 at EOFY.

CONTRA: 32100

SOURCE: GLAC 43620 balance

e. Expense accounts:

GLAC 52000-Direct Production Expense

GLAC 52110-Wages & Salaries GS, GM and SE

GLAC 52111-Wages & Salaries WG, WL and WS

GLAC 52120-Overtime/Holiday

GLAC 52180-Workmen's Compensation

These debit balance accounts reflect the amount of the direct and overtime expense for civilian salaries and wages.

Debit with:

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(1) The civilian labor costs as computed by cost accounting using the total civilian labor hours worked times the standard labor rate plus the applicable factors for annual, sick, and other leave factors and the factor for personnel benefits (GLAC 52110 & 52111).

CONTRA: 22110

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) Civilian labor regular overtime (GLAC 52120) and holiday cost.

CONTRA: 22010

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(3) Estimated cost of Personnel off due to on the job injury (GLAC 52180).

CONTRA: 22160

SOURCE: Budgeted targets (all centers)

Credit with:

(1) Debit balance in GLACs 52110 and 52120 at EOFY.

CONTRA: 32100

SOURCE: GLACs 52110 and 52120 balances (all centers)

(2) Amount receivable from another installation for labor loaned on a reimbursable basis (GLAC 52110).

CONTRA: 13310

SOURCE: Billings (all centers)

GLAC 52220-Labor-Foreign Nationals-Indirect Hires

GLAC 52221-Salaries & Wages

GLAC 52222-Overtime

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GLAC 52226-Leave Expense

GLAC 52227-Employee Benefits

These debit balance accounts reflect the amount of earned compensation and benefits of indirect hires employed through a foreign government.

Debit with:

- (1) The amount of direct compensation earned by indirect hire employees (GLAC 52221).

CONTRA: 22210/60260

SOURCE:

- (2) The amount of overtime earned by indirect hires (GLAC 52222).

CONTRA: 22210/60260

SOURCE:

- (3) The amount of leave taken during the accounting period by indirect hires (GLAC 52226).

CONTRA: 22250/60260

SOURCE:

- (4) The amount of indirect hire benefits charged during the month for direct employees (GLAC 52227).

CONTRA: 22210/60260

SOURCE:

Credit with:

- (1) The amounts recorded in GLACs 5222X at the EOFY.

CONTRA: 32100

SOURCE: GLAC 5222X balances

- (2) The reversal of accruals at the beginning of the new accounting period.

CONTRA: 222XX

SOURCE: GLACs 222XX balances

GLAC 52310-U.S. Military Officers

GLAC 52311-U.S. Military Enlisted

Debit with:

- (1) Amount of expense for the month.

CONTRA: 21111

SOURCE: G035A-HF3 (ALCs only)

F04 & I15 (AMARC only)

Credit with:

- (1) Debit balance in GLACs 5231X at EOFY.

CONTRA: 32100

SOURCE: GLACs 5231X (all centers)

GLAC 52400-Transportation of Persons

GLAC 52411-Production TDY-Per Diem

GLAC 52421-Production TDY-Travel

GLAC 52450-Production TDY-Vehicle Rental

These debit balance accounts reflect the amount of per diem, travel, and vehicle rental expenses for direct production-organic.

Debit with:

- (1) The estimated amount of per diem for direct production employees (52411).

CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (2) The estimated amount of travel by direct production employees (52422).

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CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (3) The amount of vehicle rental expense regarding direct production employees.

CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (4) Adjustment of underestimated expenses above.

CONTRA: 60260

SOURCE: H069BQ/Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (5) Decrease value from that of previous period.

CONTRA: 15133

SOURCE: H069BQ retrieval/Travel Voucher (ALCs only)

- (6) Expenses relating to TDY and vehicle rental transferred in from another center.

CONTRA: 60130

SOURCE: Notification from Paying Center (all centers)

Credit with:

- (1) Reversal of overestimate of respective expense in debit entry (1).

CONTRA: 21120

SOURCE: H069BQ retrieval /Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (2) Amount of expenses relating to TDY and vehicle rental transferred out to another installation.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

- (3) Debit balance in 52411, 52421, and 52450.

CONTRA: 32100

SOURCE: GLAC 524XX Balances (all centers)

- (4) Value of payments to creditors/TDY personnel for organic maintenance.

CONTRA: 13320

SOURCE: Billings, Travel Vouchers, Invoices (all centers)

GLAC 52500-Other Services

GLAC 52569-Miscellaneous. This debit balance account is used for all other direct expense not included in any other direct expense account.

Debit with:

- (1) Amount of direct miscellaneous expenses which do not fall under another direct expense category.

CONTRA: 60260

SOURCE: CPAS/H069BQ (all centers)

- (2) Direct miscellaneous expenses transferred in from another center.

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

- (1) Debit balance in 52569 at EOFY.

CONTRA: 32100

SOURCE: GLAC 52569 balance (all centers)

- (2) Direct miscellaneous expenses transferred out to other centers.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

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GLAC 52600-Material Supplies

GLAC 52621-Direct Material. (Cost Codes A and R only).

GLAC 52622 Direct Material (Cost Codes B and G only).

GLAC 52623 Direct Material (Cost Codes S only).

GLAC 52624 Direct Material (Cost Codes U only).

These debit balance accounts are used to record material net issues to a JON

Debit with:

- (1) Value of stock fund issues to job orders.

CONTRA: 14210

SOURCE: G004H-143-MO-8MO (ALCs only)

Industrial Fund Expense Report (AMARC only)

Credit with:

- (1) Debit balance in GLAC 5262X EOFY.

CONTRA: 32100

SOURCE: GLAC 526XX balance (all centers)

GLAC 53000-Contract Operations Expenses

GLAC 53412-Per Diem-TDY-D/MM Seller Personnel

GLAC 53413-Per Diem-TDY-Accounting Personnel

GLAC 53422-Travel-TDY-D/MM Seller Personnel

GLAC 53423-Travel-TDY-Accounting Personnel

GLAC 53450-TDY-Vehicle Rental

These debit balance accounts reflect the amount of DMBA's and Air Force Materiel Command (Financial Management) travel per diem, and vehicle rental costs in support of contract depot maintenance.

(Note: TDY pro forma entries are shown to illustrate a travel estimate advance and advance overpayment. See chapter 7 for illustrative entries involving other TDY conditions.)

Debit with:

- (1) Amount of estimated travel, per diem, and vehicle rental expense upon issuance of orders.

CONTRA: 21160

SOURCE: H069BQ retrieval /Travel Orders (ALCs only)

Credit with:

- (1) TDY settlement. Amount that travel, per diem, and vehicle rental estimates were overstated.

CONTRA: 21160

SOURCE: H069BQ retrieval /Travel Voucher/TR (ALCs only)

- (2) Debit balance in GLACS 534XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 534XX balance (ALCs only)

GLAC 53510-Personnel Cost-D/MM Seller

GLAC 53511-D/MM Policy and Procedures Costs

GLAC 53512-Other Contractual Support Costs

GLAC 53513-Computer Systems Costs

GLAC 53514-Accounting Support Costs

GLAC 53515-Contract ADP Mgt System Development Expense

These debit balance accounts reflect amounts for D/MM, Accounting Finance and Data Automation development and support cost, salaries, including an allowance for benefits, keypunch, product distribution, and similar functions, reimbursed by the DMBA. (Note: Computer Systems cost include the cost of producing products from systems G072D, G009, and H075C.)

Debit with:

- (1) D/MM, Computer Systems, and Accounting and Finance support costs reimbursed by the DMBA.

CONTRA: 21150

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SOURCE: SF 1080 Billing Support to Contract Depot Maintenance Report (ALCs only)

Credit with:

- (1) Debit balance in GLACs 535XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 353XX balance (ALCs only)

GLAC 53611-Material Used GFM

GLAC 53612-Material Used POL

GLAC 53613-Contract Material Usage CAP

GLAC 53651-Disallowed Material Returned for Credit

GLAC 53670-Proceeds from Sale of Scrap

GLAC 53690-Contractor Inventory Adjustments

These debit/credit accounts reflect the amount of contract expense material (GFM/CAP), POL, disallowed credit on material returns, inventory adjustments, and a credit balance account for sale of scrap.

Debit with:

- (1) Expense material issued to bench stock/production.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (2) Contractor-reported cost of POL used.

CONTRA: 14220

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (3) Disallowed credit received from stock fund for expense material.

CONTRA: 14133

SOURCE: G072D-L67-MO-MXC/H075C (ALCs only)

- (4) Expense inventory decreases due to price changes, fund code changes, and IAVs.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (5) Material intransit balance (debit) remaining after transferring expense material between contracts funded by this installation (different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 14220

SOURCE: G009/AF Form 412 (ALCs only)

- (6) Expense material transferred from the bond room, for use in local manufacture and return to stock.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (7) Expense material on hand value (debit balance) written off at time of closing the CML.

CONTRA: 14220/14230/14133/14135 as applicable

SOURCE: A-G072D-L67-MO-8XC, Columns A, L, and P (ALCs only)

- (8) Expense material transferred to a Non-DMBA contract/ contractor without reimbursement.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (9) Credit balance in these accounts at EOFY.

CONTRA: 32100

SOURCE: GLAC 536XX balance (ALCs only)

Credit with:

- (1) Expense inventory increases due to price changes, fund code changes, and IAVs.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (2) Material intransit balance (credit) remaining after transferring expense material between contracts funded by this ALC (different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 14220

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SOURCE: G009/AF Form 412 (ALCs only)

(3) Value of expense material in manufactured item returned to stock, which was previously removed from the bond room for use in local manufacture.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

(4) Expense material transferred in from a non-DMBA contract/contractor without reimbursement.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

(5) Expense material on hand value (credit balance) written off at time of closing the CML.

CONTRA: 14220/14230/14133/14135 as applicable

SOURCE: A-G072D-L67-MO-8XC, Columns A, L, and P (ALCs only)

(6) Gain from sale of contract scrap.

CONTRA: 60280

SOURCE: Collection Voucher (ALCs only)

(7) Debit balance in GLACs 536XX at EOFY

CONTRA: 32100

SOURCE: GLAC 536XX balances (ALCs only)

GLAC 53700-Miscellaneous Financial Charges

GLAC 53717-FCF-Expense Losses

GLAC 53718-FCF-Expense Gains

These accounts represent only the gains or losses incurred from foreign currency fluctuation exchange rates.

Debit with:

(1) The foreign currency loss on expenses when the foreign currency fluctuation exchange rate is higher than the actual budgeted sales rate (GLAC 53717).

CONTRA: 60280

SOURCE: Contracts/Invoices (ALCs only)

- (2) The credit balance in GLAC 53718 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53718 balance (ALCs only)

Credit with:

- (1) The foreign currency gain relating to expenses occurs when the foreign currency fluctuation exchange rate is lower than the actual budgeted exchange rate (GLAC 53718).

CONTRA: 60280

SOURCE: Contracts/Invoices (ALCs only)

- (2) The debit balance in GLAC 53717 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53717 balance

GLAC 53811-Labor Charges. This debit balance account reflects the amount of contract labor expenses.

Debit with:

- (1) Labor charges from contractors, for which a payable has been established.

CONTRA: 21160

SOURCE: H103-1L1-DA-2DA, MPC 1100/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

- (2) Labor charges from USGAs, for which a payable has been established.

CONTRA: 21150

SOURCE: H103-1L1-DA-2DA, MPC 1100/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 53811 at the EOFY

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CONTRA: 32100

SOURCE: GLAC 53811 balance (ALCs only)

GLAC 53812-Labor Standard. This debit or credit balance account reflects the difference between the recorded labor charges (from the labor portion of the URC for completed production) and the actual labor charges paid on contracts/DMISAs, as incurred.

Debit with:

- (1) Labor cost (contract/interservice URC) in contractual items produced (sold) this month.

CONTRA: 15121

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column G - Cost of Sales (ALCs only)

- (2) CML labor credit balance in this account (actual expenses exceeded cost of completed work (CCW) over life of contract) at time of closing the CML.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col G (ALCs only)

- (3) Credit balance in this account at EOFY

CONTRA: 32100

SOURCE: GLAC 53812 balance (ALCs only)

Credit with:

- (1) Labor charges from contractors and USGAs.

CONTRA: 22451

SOURCE: H103-1L1-DA-2DA, MPC 1100/5500/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

- (2) CML labor debit balance in this account (CCW exceeded actual expenses over life of contract) at time of closing CML.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col G (ALCs only)

- (3) Charges for termination cost on contracts.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (4) Debit balance in GLAC 53812 at EOFY

CONTRA: 32100

SOURCE: GLAC 53812 balance (ALCs only)

GLAC 53822-Material - Standard. This debit or credit balance account reflects the difference between the recorded material charges (from the expense material portion of the URC for completed production) and the actual material charges as incurred.

Debit with:

- (1) Material cost (GFM Expense URC) in items produced this month.

CONTRA: 15122

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column H, Cost of Sales (ALCs only)

- (2) CML material credit balance in this account (actual expenses exceeded CCW over life of contract) at time of closing the CML.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col H (ALCs only)

- (3) Material inventory adjustments (increases) due to price changes, fund code changes, and IAVs.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (4) Value of expense material in manufactured item returned to inventory, which was previously removed from the bond room for use in local manufacture.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (5) Expense material transferred in from a non-DMBA contract/ contractor without reimbursement.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (6) Expense material intransit value (credit balance) written off at time of closing the CML.

CONTRA: 22450

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SOURCE: A-G072D-L67-MO-8XC (Column A, L, and P) (ALCs only)

(7) Material intransit balance (credit) remaining after transferring expense material between contracts funded by this installation (different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(8) Gain from sale of scrap.

CONTRA: 22450

SOURCE: Collection Voucher (ALCs only)

(9) Credit balance in GLAC 53822 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53822 balance

Credit with:

(1) DMBA expense material issued to production this month.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(2) Contractor reported cost of POL used.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(3) Material inventory adjustments (decreases) due to price changes, fund code changes, and IAVs.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(4) Expense material transferred from the bond room, for use in local manufacture and return to inventory.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(5) Expense material condemned or disposed of through plant clearance procedures.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (6) Disallowed credit received from stock fund for expense material.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (7) Expense material intransit value (debit balance) written off at time of closing the CML.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC, Columns A, L, and P (ALCs only)

- (8) CML material debit balance in this account (URC exceeded actual expenses over life of contract) at time of closing the CML.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC, Column H (ALCs only)

- (9) Material intransit balance (debit) remaining after transferring expense material between contracts funded by this installation (different amounts are reported in the losing and gaining GFM reports).

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (10) GFM (expense) transferred to a non-Contract DMBA contract/contractor without reimbursement.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (11) Debit balance GLAC 53822 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53822 balance (ALCs only)

GLAC 53823 Material-Plant Clearance. This debit balance account reflects the amount of excess (to production needs) DMBA expense material (GFM/CAP) disposed of at the contractor's plant or other contract maintenance facility through plant clearance/disposal procedures.

Debit with:

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- (1) Expense material disposed of through plant clearance/disposal procedures.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

Credit with:

- (1) Debit balance in GLAC 53823 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53823 balance (ALCs only)

GLAC 53831-Other Gains and Losses. This debit or credit balance account reflects the amount of other contractual gains and losses not identifiable to any other expense GLAC.

Debit with:

- (1) Billings for CCN communication equipment at contractor facilities.

CONTRA: 21150

SOURCE: H103-1L1-DA-2DA MPC 6000/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

- (2) Credit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 53831 balance (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 53831 balance (ALCs only)

GLAC 53832 Contract Termination Costs. This debit balance account reflects the termination charges on contracts which are terminated prior to completion of the total requirements.

Debit with:

- (1) Charges for termination costs for which a payable has been established.

CONTRA: 21160

SOURCE: H103-1L1-A-DA MPC 7777/H103-1L1-A-J2/H103-1H1 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 53832 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53832 balance (ALCs only)

GLAC 53833 Miscellaneous Contract Expenses (WIP changes) This debit or credit balance account reflects the amount of increase/decrease in costs due to change in WIP-contractual since October 1.

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Debit with:

- (1) Increase this month in costs due to increase in contract WIP.

CONTRA: 57050

SOURCE: A-G072D-L67-MO-8XC, Column F Total Change in WIP (Positive) (ALCs only)

- (2) Credit balance in GLAC 53833 EOFY.

CONTRA: 32100

SOURCE: GLAC 53833 balance (ALCs only)

Credit with:

- (1) Decrease this month in costs due to decrease in contract WIP.

CONTRA: 57050

SOURCE: A-G072D-L67-MO-8XC, Column F Total Change in WIP (Negative) (ALCs only)

- (2) Debit balance in GLAC 53833 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53833 balance (ALCs only)

GLAC 53834 Other Expense - Standard. This debit or credit balance account reflects the difference between the recorded Other G&A charges (from the Other portion of the URC for completed production) and the actual charges as incurred.

Debit with:

- (1) Other costs (GFS-funded URC) in contractual items produced (sold) this month.

CONTRA: 15123

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column I - Cost of Sales (ALCs only)

- (2) Standard expense - other variance (credit balance) at end of each fiscal quarter.

CONTRA: 22452

SOURCE: GLAC 53834 balance (ALCs only)

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(3) CML "Other" credit balance in this account (actual expenses exceeded CCW over life of contract) at time of closing the CML.

CONTRA: 22452

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(4) Credit balance in GLAC 53834 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53834 balance (ALCs only)

(5) TDY settlement. Amount that travel/per diem estimates were overstated.

CONTRA: 22452

SOURCE: Travel Voucher/TR

Credit with:

(1) Standard expense - Other variance (debit balance) at the end of each fiscal quarter.

CONTRA: 22452

SOURCE: GLAC 53834 balance (ALCs only)

(2) Billings for CCN communication equipment at contractor facilities (MPC).

CONTRA: 22452

SOURCE: H103-1L1-DA-2DA/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

(3) Amount of estimated travel, per diem, and vehicle rental expense at time of issuance of orders.

CONTRA: 22452

SOURCE: Travel Orders (ALCs only)

(4) Support costs reimbursed by DMBA.

CONTRA: 22452

SOURCE: SF 1080 Billing Support to Contract Depot Maintenance Report, RCS: LOG-MA(Q)7813 (ALCs only)

(5) CML "Other" debit balance in this account (CCW exceeded actual expenses over life of contract), at time of closing the CML

CONTRA: 22452

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SOURCE: A-G072D-L67-MO-8XC, Column I (ALCs only)

(6) Debit balance in GLAC 53834 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53834 balance (ALCs only)

GLAC 55000-Operations Overhead Expense

GLAC 55100-Labor Expenses-US Civilians

GLAC 55110-Wages and Salaries GS, GM & SE Employees

GLAC 55111-Wages and Salaries WG. WL & WS Employees

GLAC 55120-Overtime/Holiday

GLAC 55130-Overtime Premium Direct Work

GLAC 55150-Cash Awards (SOURCE: H002K Biweekly Personnel Cost)

GLAC 55180-Injury Compensation

These debit balance accounts reflect the amount of labor expense for civilian operations overhead for salaries and wages. Also, the overtime premium portion for direct work.

Debit with:

(1) The civilian labor costs as computed by cost accounting using the total of operations overhead for civilian labor hours worked times the standard labor rate plus the applicable factors for annual, sick, and other leave factors and the factor for personnel benefits.

CONTRA: 22110/22151/22159

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The civilian indirect worker overtime and holiday pay (GLAC 55120).

CONTRA: 22110

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(3) Direct worker overtime premium portion for the period (GLAC 55130).

CONTRA: 22110

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(4) Amount owned for labor borrowed from another installation or USGA outside DMBA on a reimbursable basis (GLAC 55130).

CONTRA: 21110

SOURCE: Customer Billings (all centers)

(5) Estimated value of civilian personnel benefits accrued for the month based on a locally developed other fringe benefits rate times the established value of regular pay for regular time and overtime worked and premium pay for holiday time worked.

CONTRA: 2212X

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(6) Estimated cost of personnel off due to on the job injury (GLAC 55180).

CONTRA: 22160

SOURCE: Budgeted targets (all centers)

Credit with:

(1) Debit balances in GLACs 551XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 551XX balance (all centers)

(2) Amounts receivable from another installation for labor loaned on a reimbursable basis.

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CONTRA: 13310

SOURCE: Billings (all centers)

GLAC 55220-Labor-Foreign National-Indirect Hires

GLAC 55221-Salaries & Wages

GLAC 55222-Overtime

GLAC 55223-Overtime Premium Pay

GLAC 55226-Leave Adjustments

GLAC 55310-U.S. Military Officers

GLAC 55311-U.S. Military Enlisted

Debit with:

(1) Amount of Expense for the month.

CONTRA: 21111

SOURCE: G035A-HF3 (ALCs only)

F04 and I15 (AMARC only)

GLAC 55412-Administrative TDY-Per Diem

GLAC 55413-Training TDY-Per Diem

GLAC 55422-Administrative TDY-Travel

GLAC 55423-Training TDY-Travel

GLAC 55450-Administrative TDY-Vehicle Rental

These debit balance accounts represent the amount of per diem, travel, and vehicle rental for indirect production employees. Also, the per diem and travel related to the training of direct production employees are included in these categories.

Debit with:

(1) The estimated amount of per diem for indirect administrative and training purposes (GLAC 5541X).

CONTRA: 22420

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The estimated amount of travel expenses relating to indirect production administration and training (GLAC 5542X).

CONTRA: 22420

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(3) The estimated amount of vehicle rental expense for indirect production employees.

CONTRA: 22420

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(4) Adjustments necessary for underestimating the above expenses.

CONTRA: 60260

SOURCE: H069BQ/Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

(5) Decrease in value from previous period.

CONTRA: 15133

SOURCE: H069BQ/Travel Voucher (ALCs only)

(6) The amount of expenses associated with operation overhead TDY and vehicle rental transferred in from another center.

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

(1) Reversal of overestimate regarding above expenses in entries (1) through (3).

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CONTRA: 22420

SOURCE: H069BQ/Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) Amount of per diem, travel, and vehicle rental expenses transferred to another center.

CONTRA: 60230

SOURCE: Billings (all centers)

(3) Debit balances in GLACs 554XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 554XX balances (all centers)

(4) Value of payments to creditors or TDY personnel for organic maintenance.

CONTRA: 13320

SOURCE: Billings, Travel Vouchers, Invoices (all centers)

(5) Expenses relating to operations overhead TDY and vehicle rental transferred out to another center.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 55500-Other Services

GLAC 55520-Communications

GLAC 55530-Utilities

GLAC 55541-Equipment Rental

GLAC 55561-Equipment Maintenance

GLAC 55562-Vehicle Maintenance

GLAC 55564-Custodial Services

GLAC 55565-Facility Maintenance

GLAC 55566-Training

GLAC 55567-CETS

GLAC 55568-Maintenance-ADPE

GLAC 55569-Miscellaneous

GLAC 55570-Hazardous Waste Disposal

GLAC 55577-Hazardous Waste Minimization

GLAC 55590-Maintenance-Utilities

GLAC 55591-Maintenance-Ground Support Equipment Maintenance

GLAC 55592-Maintenance-PMEL

GLAC 55593-Maintenance-Industrial Plant Equipment Maintenance

GLAC 55594-Maintenance-Other

These debit balance accounts reflect the amount of the other operations overhead expenses. These expenses include the cost of services received either from base organizations outside the D/M or contractors (i.e. utilities, facility maintenance). The entry to GLAC 211X0 will be made when the actual billing is received. Amounts will be posted to GLAC 224X0 when the accruals are established for these expenses. Chapter 10 provides the method to allocate these expenses between operations overhead and G&A overhead. Also, Chapter 10 provides the procedures for establishing the accruals for these costs.

Debit with:

(1) The cost of communication services purchased from either the Com Squadron or directly from the local phone company (GLAC 55520).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(2) The amount of expense incurred for utility services (i.e. heat, light, water) from either a commercial or government source (GLAC 55530).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(3) The cost incurred for equipment rental (GLAC 55541).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(4) The expenses incurred for printing and reproduction including the composition and binding operations procured from government or commercial printers (GLAC 55550).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(5) The value of expenses incurred for equipment maintenance. Costs associated with the initial installation of equipment are excluded from this entry and are capitalized (GLAC 55561).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(6) The costs associated with the maintenance and repair of DMBA owned vehicles (GLAC 55562).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(7) The amount of expense incurred for custodial services provided by government agencies or commercial enterprises (GLAC 55564).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(8) The expenses incurred for facility maintenance including shop rearrangements and alterations costing \$5,000 (GLAC 55565).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/ SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(9) The expenses incurred for tuition, fees, and workshops in connection with training (GLAC 55566).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Travel Vouchers (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(10) The costs associated with CETS (GLAC 55567)

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (ALCs/AMARC)

(11) The amount of costs associated with maintenance performed on ADPE owned by the DMBA (GLAC 55594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(12) Miscellaneous costs incurred including land surveys, publication notices, etc. (GLAC 55569).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

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Information based on targets (all centers)

- (13) The amount of expenses for hazardous waste disposal and minimization (GLAC 5557X).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (14) The amount of expenses for maintenance work on utility lines owned by DMBA (GLAC 55590).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (15) The costs associated with maintenance work done on ground support equipment (GLAC 55591).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (16) The costs incurred for maintenance of PMEL (GLAC 55592).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (17) The expenses incurred for maintenance of industrial plant equipment (GLAC 55593).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(18) Any other expenses incurred for maintenance of DMBA equipment (GLAC 55594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(19) The amount of the expenses transferred in from another center (GLACs 55520 through 55594).

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

(1) Reversal of prior EOM estimates for above respective expenses.

CONTRA: 224X0

SOURCE: Prior Month's JV (all centers)

(2) Debit balance in GLACs 555XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 555XX balances (all centers)

(3) The amount of expenses transferred out to other centers (GLACs 55520 through 55594).

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 556-Material and Supplies. Production overhead material, cost codes L, K, W

GLAC 55611-Aviation POL (Nonflying) (U6511)

GLAC 55612-Ground POL (U6512)

GLAC 55613-Special Fuels (U6513)

GLAC 55630 - RSD Exchange Material (K cost code)

GLAC 55631-Expensed in Maintenance of Operating Equipment (W cost code)

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GLAC 55632-Indirect Production Material (U6100)

GLAC 55633-Operating Supplies Staff and Shop (U6300)

GLAC 55634-Expendable Tools and Equipment (U6610)

GLAC 55635-Expendable Office Equipment (U6700)

GLAC 55636-Office Supplies (U6400)

GLAC 55637-Material From/To Cont PMEL/GSE (U6910, U6920, U6930)

GLAC 55638-Protective Clothing and Individual Equipment Items (U8000)

GLAC 55639-Equipment/Machinery type Tools, Tooling, & Accessories (U6620, U6630)

GLAC 55640-Defective Work Spoilage (U6800)

GLAC 55651-Disallowed Material Returned for Credit (Source: D035J Data query)

GLAC 55670 - Hazardous Waste O/H Material Minimization (U7000)

GLAC 55690-Backorder Cancellations (Source: D035J Data query)

GLAC 55691-Material Price Revisions (D035K-A48-MO-L37)

GLAC 55692-Fund Code Changes (D035K-A48-MO-L37)

GLAC 55693-Accounting Corrections (D035K-A47-MO-L37)

GLAC 55694-Physical Inventory Adjustments (D035K-A47-MO-L37)

GLAC 55699-Miscellaneous Inventory Adjustments

These accounts reflect the amount of expenses by the respective categories.

Debit or credit with:

(1) Value of stock fund issues of the above respective types of expense material to production divisions (GLACs 5563X).

CONTRA: 14210 (for 55611 through 55670)

SOURCE: G004H-143-MO-8MO issues with cost codes K, L, and W

Industrial Fund System (AMARC only)

(2) Actual (nonflying) expense for aviation and ground fuels.

CONTRA: 14210

SOURCE: D002A-M05

SF 1080 (AMARC only)

- (3) Value of noncredit material recorded by stock fund for shop returns of expense-type material
(GLAC 55651).

CONTRA: 14210

SOURCE: A-D035J Data query (ALCs only)

Industrial Fund System H069BQ, (AMARC only)

- (5) Credit balance in 556XX GLACs EOFY.

CONTRA: 32100

SOURCE: 556XX GLAC Balance (all centers)

- (8) Amount of MIC physical inventory adjustment (decrease) by IAV (GLAC 55694).

CONTRA: 14210

SOURCE: A-D035K-A47-MO-L37 (ALCs only)

- (9) Decrease in MIC inventory due to fund code changes (GLAC 55692).

CONTRA: 14210

SOURCE: A-D035K-A48-MO-L37 Fund Code Changes (ALCs only)

- (10) Decrease in MIC inventory due to standard price revisions (GLAC 55691).

CONTRA: 14210

SOURCE: A-D035K-A48-MO-L37 Price Change (ALCs only)

Industrial Fund System, H069BQ and 14130/14210 balances (AMARC only)

- (11) Monthly decrease in MIC inventory due to accounting corrections (GLAC 55693).

CONTRA: 14130

SOURCE: A-D035K-A47-MO-L37 Inventory Adjustments-Accounting Corrections (ALCs

only)

Industrial Fund System, H069BQ (AMARC only)

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(13) Decrease in MIC inventory and transaction in an intransit status due to fund code changes (55692).

CONTRA: 14130/14210

SOURCE: A-D035K-A48-MO-L37 Fund Code Changes (ALCs only)

(14) Amount of material backorders cancelled (55690).

CONTRA: 21110

SOURCE: A-D035J-Data query Doc Id F7A (ALCs only)

Credit with:

(1) Debit balances in 556XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 556XX Balances (all centers)

(3) Value of overpayment to creditors.

CONTRA: 13310, 13320

SOURCE: SF 1080 Invoices (ALCs and AMARC)

(5) Amount of MIC physical inventory adjustment (increase) by IAV (GLAC 55694).

CONTRA: 14130

SOURCE: A-D035K-A47-MO-L37 Physical IAV (ALCs only)

(6) Increase in MIC inventory due to fund code changes (GLAC 55692).

CONTRA: 14130

SOURCE: A-D035K-A48-MO-L37 Code Changes)

(7) Monthly increase MIC inventory due to standard price revisions (GLAC 55691).

CONTRA: 14130

SOURCE: A-D035K-A48-MO-L37 Price Change (ALCs only)

(8) Monthly increase in MIC inventory due to accounting corrections (GLAC 55693).

CONTRA: 14130

SOURCE: A-D035K-A47-MO-L37 Inventory Adjustments-Accounting Corrections (ALCs
only)

Industrial Fund System, H069BQ (AMARC only)

(10) Increase in MIC inventory and transactions in an intransit status due to fund code changes (55692).

CONTRA: 14130

SOURCE: A-D035K-A31-MO-L05, Fund Code Changes (ALCs only)

GLAC 557-Depreciation/Amortization

GLAC 55730-Depreciation of Equipment

GLAC 55740-Amortization of Leasehold Improvements

GLAC 55750-Amortization of ADP Management Systems

These debit balance accounts reflect the depreciation or amortization of the respective categories for the current fiscal year.

Debit with:

- (1) The amount of funded depreciation/amortization charges.

CONTRA: 16560, 16612, and 16622

SOURCE: G017-A04 (ALCs/)

Depreciation/Amortization Schedule

Civil Engineering Real Property Records

Credit with:

- (1) Debit balances at EOFY in GLACs 557XX.

CONTRA: 32100

SOURCE: GLACs 557XX balances

GLAC 55941-Industrial Waste Treatment Plants Operational Costs

GLAC 55951-DRMO Hazardous Waste Costs

GLAC 55961-Other Hazardous Waste Contract Cost

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GLAC 55971-Environmental Licenses and Fees

These debit balance accounts reflect the incurred for cleanup of hazardous waste.

Debit with:

(1) The actual or accrued cost incurred for the related expenses.

CONTRA: 211X0/224X0

SOURCE: 1080 billing/Budget Targets (all centers)

GLAC 55990-Shop/Office Rearrangement

These debit balance accounts reflect the expenses incurred for Rearrangement of shops and offices.

Debit with:

(1) The amount of actual/accrued costs incurred for the related expenses.

CONTRA: 60260/22410/22410

SOURCE: Invoices and budget targets (all centers)

GLAC 56000-General and Administrative Overhead Expenses

GLAC 56110-Wages and Salaries

GLAC 56120-Overtime/Holiday

GLAC 56150-Cash Awards

GLAC 56161-Annual Leave

GLAC 56162-Sick Leave

GLAC 56163-Other Leave Adjustments

GLAC 56170-Personnel Benefit Adjustments

GLAC 56180-Workmen's Compensation

These debit balance accounts reflect the amount of the respective expense for civilian salaries and wages (general administrative).

Debit with:

- (1) The amount of cash awards each pay period reflected on the civilian payroll (GLAC 56150).

CONTRA: 22110

SOURCE: UH002G061 Management Product #1 (ALCs)

Industrial Fund System, H069BQ (AMARC only)

- (2) The civilian labor costs as computed by cost accounting using the total of civilian (G&A) labor hours worked times the standard labor rate plus the applicable factors for annual, sick, and other leave factors (all GLACs 561XX except 56150) and the factor for personnel benefits.

CONTRA: 22110/22151/22153/22159/2212X

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

- (3) Adjustment necessary to zero balance GLAC 22153 at EOFY (GLAC 56162).

CONTRA: 22153

SOURCE: GLAC 22153 Balance (all centers)

- (4) Adjustment necessary to zero GLAC 22154 and 22159 balance at EOFY (GLAC 56163).

CONTRA: 22154 and 22159

SOURCE: GLACs 22154 and 22159 Balance (all centers)

- (5) Credit balance in GLACs 5616X at EOFY.

CONTRA: 32100

SOURCE: 5616X GLAC Balances (all centers)

- (6) Amount owned for organic services (other than labor) by USGAs outside DMBA (GLAC 56110).

CONTRA: 21110

SOURCE: Customer Billing (all centers)

- (7) Estimated value of civilian leave - other to be taken during the month. Based on a standard rate for costing premium pay for holidays, and an estimate of the miscellaneous leave which will be taken.

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CONTRA: 22159

SOURCE: G037G 401X1 (ALCs only)

H002G061 Management Product #1 (ALCs)

Industrial Fund System, H069BQ (AMARC only)

(8) Amount owed for labor borrowed from another installation or USGA outside DMBA on a reimbursable basis.

CONTRA: 21110

SOURCE: Customer Billings (all centers)

(9) Estimated value of sick leave to be taken during the month based on hours worked times the standard labor rate times the sick leave factor.

CONTRA: 22153

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(10) Estimated value of cost of personnel off due to on the job injury. Note: Payments currently lag the cost by 2 years and 3 months.

CONTRA: 22160

SOURCE: Budgeted targets (all centers)

Credit with:

(1) Adjustment necessary to zero GLAC 22153 balance at EOFY (56162).

CONTRA: 22153

SOURCE: GLAC 22153 balance (all centers)

(2) Adjustment necessary to zero GLAC 22159 balance at EOFY.

CONTRA: 22159

SOURCE: GLAC 22159 balance (all centers)

(3) Debit balance in 561XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 561XX balances (all centers)

(4) Amount receivable from another installation for labor loaned on a reimbursable basis (56110).

CONTRA: 13310

SOURCE: Billings (all centers)

GLAC 56310-U.S. Military Officers

GLAC 56311-U.S. Military Enlisted

Note: Typically military labor costs are determined by the agreed reimbursement dollars provided by HQ AFMC/FM, which differs from G035A military labor costs. Cost Accounting adjusts the G035A other input to bring the amounts into agreement.

Debit with:

(1) Amount of expense for the month.

CONTRA: 21111

SOURCE: G035A-HF3 (ALCs only)

F04 & I15 (AMARC only)

GLAC 56412-Administrative TDY-Per Diem

GLAC 56413-Training TDY-Per Diem

GLAC 56422-Administrative TDY-Travel

GLAC 56423-Training TDY-Travel

GLAC 56430-Civilian PCS

GLAC 56450-Administrative TDY-Vehicle Rental

These debit balance accounts reflect the amount of the per diem, travel, and vehicle rental for G&A personnel.

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Debit with:

(1) The estimated amount of per diem for administrative and training TDY for G&A personnel (GLAC 5641X).

CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The estimated amount of travel expenses relating to G&A administration and training (GLAC 5642X).

CONTRA: 22420

SOURCE: H069BQ/Travel Orders

Industrial Fund Expense Report (AMARC only)

(3) The amount of vehicle rental expense for G & A employees.

CONTRA: 21120

SOURCE: H069BQ/Travel Orders

Industrial Fund Expense Report (AMARC only)

(4) The amount of PCS for all D/M civilian employees.

CONTRA: 21120

SOURCE: H069BQ/Travel Orders

Industrial Fund Expense Report (AMARC only)

(5) Adjustment necessary for understatement of the above expenses.

CONTRA: 60260

SOURCE: H069BQ/Travel Vouchers

Industrial Fund Expense Report (AMARC only)

(6) The amount of G & A TDY and vehicle rental expenses transferred in from another center.

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

- (1) Reversal of overestimate of respective expenses in debit entries (1) through (3).

CONTRA: 21120

SOURCE: H069BQ Travel Voucher

Industrial Fund Expense Report (AMARC only)

- (2) Amount of above expenses transferred out to another installation.

CONTRA: 60230

SOURCE: Billings (all centers)

- (3) Amount of overpayment for travel, per diem.

CONTRA: 13320

SOURCE: Billings, Travel Vouchers, Invoices (all centers)

- (4) Debit balance in 564XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 564XX Balances (all centers)

- (5) G & A TDY and vehicle rental expenses transferred out to other centers.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 56500-Other Services

GLAC 56512-Transportation of Household Goods

GLAC 56520-Communications

GLAC 56530-Utility Services

GLAC 56541-Equipment Rental

GLAC 56550-Printing and Reproduction

GLAC 56561-Equipment Maintenance

GLAC 56562-Vehicle Maintenance and Repair

GLAC 56564-Custodial Services

GLAC 56565-Facility Maintenance

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GLAC 56566-Training

GLAC 56567-Hazardous Waste Minimization

GLAC 56568-Maintenance-ADPE

GLAC 56569-Miscellaneous

GLAC 56571-ADP Mgt System Development Expense

GLAC 56572-Commercial ADP Mgt System Development Expense

GLAC 56579-Base Operating Support (GA)

GLAC 56590-Maintenance-Utilities

GLAC 56591-Maintenance-Ground Support Equipment

GLAC 56592-Maintenance-PMEL

GLAC 56593-Maintenance-Industrial Plant Equipment

GLAC 56594-Maintenance-Other

GLAC 56595-Maintenance-DMMIS Hardware

These debit balance accounts reflect the amount of other G&A overhead expenses. These expenses reflect the cost of services purchased from either government agencies or commercial businesses. The entry to GLAC 211X0 will be made when the actual billing is received. Amounts will be posted to GLAC 224X0 when accruals are established for these expenses. Chapter 10 shall be used as a reference to allocate these costs between operations overhead and G&A overhead. Also, Chapter 10 provides the procedures to establish the accruals for these accounts.

Debit with:

- (1) Amount by which transportation of household goods were estimated (GLAC 56512).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: H069BQ/DD Form 1351, Travel Voucher

- (2) Adjustment of underestimation of transportation of household goods expenses (GLAC 56512).

CONTRA: 60260

SOURCE: H069BQ/DD Form 1351, Travel Voucher

(3) The amount of communication services purchased either from the Com Squadron or directly from the local phone company (GLAC 56520).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(4) The amount of expense incurred for utility services (i.e. heat, light, water) from either commercial or government sources (GLAC 56530).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(5) The cost incurred for equipment rental (GLAC 55541).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(6) The expenses incurred for printing and reproduction including composition and binding operations procured from government or commercial printers (GLAC 56550).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(7) The value of expenses incurred for equipment maintenance (GLAC 56561). Costs associated with the initial installation of equipment are excluded from this entry and are capitalized.

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(8) The costs associated with the maintenance and repair of DMBA owned vehicles (GLAC 56562).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(9) The amount of expense incurred for custodial services provided by government agencies or commercial enterprises (GLAC 56564).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/ Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(10) The expenses incurred for facility maintenance costing \$5,000 (GLAC 56565).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(11) The expenses relating to the design work performed by the DE Design Group dedicated to DMBA facility projects (GLAC 56565).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(12) The expenses incurred for tuition, fees, and workshops associated with training (GLAC 56566).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Travel Vouchers (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(13) The costs associated with Hazardous Waste Minimization (GLAC 56567).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(14) The amount of costs relating for maintenance performed on ADPE owned by DMBA (GLAC 56594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(15) Miscellaneous costs incurred including land surveys, publication notices, etc. (GLAC 56569).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(16) Expenses incurred for in-house software development relating to DMBA systems which cost less than \$100,000 (GLAC 56571).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information from HQ AFLC (ALCs/AMARC)

(17) The costs associated with purchasing commercial software for sole use by the DMBA (GLAC 56572).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

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Information from D/M (all centers)

(18) The amount of expenses for support from other base organizations outside the D/M (GLAC 56579).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080 (all centers)

Information based on targets (all centers)

(19) Costs incurred for maintenance on utility lines owned by DMBA (GLAC 56590).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(20) The amount of expenses for maintenance work done on ground support equipment (GLAC 56591).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(21) The cost incurred for maintenance work on PMEL (GLAC 56592).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(22) The expenses incurred for maintenance done on Industrial plant equipment (GLAC 56593).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(23) Any other expenses incurred for maintenance work performed on other DMBA equipment (GLAC 56594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(24) The amount of the above costs transferred in from another center (GLACs 56520 through 56594).

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

(1) An adjustment to correct the overestimation of transportation of household goods expenses.

CONTRA: 21120

SOURCE: H069BQ/DD Form 1351, Travel Voucher

(2) The expenses relating to the transportation of household goods transferred to another center.

CONTRA: 60230

SOURCE: H069BQ/DD Form 1351, Travel Voucher

(3) Debit balance in GLACs 565XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 565XX balances (all centers)

(4) Reversal of accruals made at the end of the accounting period.

CONTRA: 224X0

SOURCE: Prior Month's JV (all centers)

(5) The amount of purchase discounts taken in conjunction with the procurement of equipment (GLAC 56569). The basis for this entry is the invoice from the contractor.

CONTRA: 15630

SOURCE: Invoices (ALCs/AMARC)

(6) The amount of above costs transferred out to another center (GLACs 56520 through 56594).

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CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 566-Material Supplies - General & Administrative

GLAC 56635-Expendable Office Equipment

GLAC 56636-Office Supplies

GLAC 56660-Proceeds from Sale of Scrap

These debit balance accounts (credit balance of GLAC 56660) reflect the amount of expenses by the respective categories.

Debit with:

(1) Value of net stock fund issues of the above respective types of expense material to non-production divisions

CONTRA: 14210

SOURCE: G004H-143-MO-8MO (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

(2) Credit balance in 566XX GLACs EOFY.

CONTRA: 32100

SOURCE: 566XX GLAC Balances

Credit with:

(1) Value of credit allowed by stock funds shop returns of expense-type material (GLACs 566XX).

CONTRA: 14210

SOURCE: G004H-143-MO-8MO Creditable Returns with "U" and "Other" Control Numbers (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

(2) Amount billed to customer for loss due to turn-in of material identification to customer.

CONTRA: 13310

SOURCE: FIABS

Industrial Fund System, H069BQ (AMARC only)

(5) Debit balance in 566XX GLACs at EOFY.

CONTRA: 32100

SOURCE: 566XX GLAC Balances (all centers)

(6) Value of proceeds from sale of organic scrap (GLAC 56660).

CONTRA: 60261

SOURCE: DD1131

GLAC 567-Depreciation/Amortization

GLAC 56720-Depreciation of Real Property

GLAC 56721 - Depreciation of Minor Construction

GLAC 56730-Depreciation of Equipment

GLAC 56735 - Depreciation of Equipment Mobilization

GLAC 56740-Amortization of Leasehold Improvements

GLAC 56750-Amortization of ADP Management Systems

These debit balance accounts reflect a reasonable measure of the expiration of service potential of equipment facilities, and ADP management systems during the accounting period.

Debit with:

(1) Funded depreciation charges, for the period (funded).

CONTRA: 16612, 16211, 16231, 16621, 16560

SOURCE: G017-A04 or G035A (ALCs only)

Depreciation/Amortization Schedule)

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Credit with:

- (1) Debit balance in GLAC 567XX EOFY.

CONTRA: 32100

SOURCE: GLAC 567XX balances (all centers)

GLAC 56900-Other Miscellaneous Charges

GLAC 56913-Doubtful Accounts Expense-Government

GLAC 56915-Doubtful Accounts Expense-Nongovernment

These accounts represent accounts receivable that are written off during the year.

Debit with:

- (1) Amount determined to be uncollectable each month.

CONTRA: 132XX

SOURCE Accounts receivable and Cost Accounting determination.

GLAC 56917-FCF-Expense Loss

GLAC 56918-FCF-Expense Gain

These accounts represent the gains or losses resulting from foreign currency fluctuation on expense transactions. Also, any foreign currency fluctuations associated with Capital Equipment transactions will be recorded as an expense rather than being capitalized.

Debit with:

- (1) The foreign currency loss on expenses when the actual exchange rate is higher than the budgeted sales rate (GLAC 56917).

CONTRA: 60260

SOURCE: Contracts

(2) The credit balance in GLAC 56918 at EOFY.

CONTRA: 32100

SOURCE: GLAC 56918 balance

Credit with:

(1) The foreign currency gain relating to expenses when the actual exchange rate is lower than the budgeted exchange rate (GLAC 56918).

CONTRA: 60260

SOURCE: Contracts

(2) Debit balance in 56917 account at EOFY.

CONTRA: 32100

SOURCE: GLAC 56917 balance

GLAC 56941-Industrial Waste Treatment Plants Operational Costs

GLAC 56951-DRMO Hazardous Waste Cost

GLAC 56961-Other Hazardous Waste Contract Cost

GLAC 56971-Environmental Licenses and Fees

These debit balance accounts reflect the costs incurred for cleanup of hazardous waste.

Debit with:

(1) the actual or accrued cost for incurred the for the related expenses.

CONTRA: 211X0/224X0

SOURCE: SF 1080 billing/budget targets (all centers)

GLAC 56981-Real Property Alterations

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GLAC 56990-Shop/Office Rearrangement

GLAC 56991-Minor Construction

These debit balance accounts reflect the expenses incurred for alterations of real property, rearrangement of shops and offices, and minor construction projects costing less than \$50,000.

Debit with:

- (1) The actual cost incurred for the related expenses.

CONTRA: 60260

SOURCE: Invoice (all centers)

- (2) The amount of accrued expenses for the respective expense category.

CONTRA: 22410/22420

SOURCE: Information based on targets (all centers)

Credit with:

- (1) The amount of accrued expense established for the previous month.

CONTRA: 22410/22420

SOURCE: Previous month's accrual entry (all centers)

- (2) The debit balance in the accounts at fiscal year end.

CONTRA: 32100

SOURCE: GLACs 56981, 56990, and 56991 balances

GLAC 57010-Increase/Decrease in WIP - Organic. This debit or credit balance account reflects the amount of increase/decrease to cost of WIP - organic.

Debit with:

- (1) Value that actual labor exceeds distribution labor cost.

CONTRA: 15131

SOURCE: H069BQ and G037G (ALCs only)

H069BQ and Industrial Fund Expense Report (AMARC only)

- (2) Decrease in value over that of the previous period.

CONTRA: 15132, 15133

SOURCE: G072A-K21-M1-MKQ (15132)/G072A-K11-M1-MKI (15132)/ G004H-082-083-084 (15132) (ALCs only)

G035A-H05 (15133) (ALCs only)

- (3) Credit balance in GLAC 57010 at EOFY.

CONTRA: 32100

SOURCE: GLAC 57010 balance (all centers)

Credit with:

- (1) Monthly net change in organic costs applied representing resources consumed on units not completed and units completed by not returned to supply/customer, and completed units delivered to customers.

CONTRA: 151XX

SOURCE: G072A-N07-M1-MNN/G072A-K11-M1-MKQ (ALCs only)

AMARC Industrial Fund System (AMARC only)

- (2) Value that distributed labor cost exceeds actual labor cost.

CONTRA: 15131

SOURCE: H069BQ and G037G (ALCs only)

H069BQ and Industrial Fund Expense Report (AMARC only)

- (3) Increase in value over that of the previous period.

CONTRA: 15132/15133

SOURCE: G072A-K21-M1-MKQ (15131)/G072A-K11-M1-MKI (15131)/ G004H-082-083-084 (15132) (ALCs only)

G035A-HOF (15133) (ALCs only)

- (4) Debit balance in GLAC 57010 at the EOFY.

CONTRA: 32100

SOURCE: GLAC 57010 balance (all centers)

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GLAC 57050-Increase/Decrease in WIP - Contractual. This debit or credit balance account reflects the amount of increase/decrease to cost of WIP-contractual, since 1 October.

Debit with:

- (1) Decrease this month in value of contract WIP.

CONTRA: 53833

SOURCE: A-G072D-L67-MO-8XC, Column F - Total Change in WIP Negative (ALCs only)

- (2) Credit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 57050 balance (ALCs only)

Credit with:

- (1) Increase this month in value of contract WIP.

CONTRA: 53833

SOURCE: A-G072D-L67-MO-8XC, Column F - Total Change in WIP Positive (ALCs only)

- (2) Debit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 57050 balance (ALCs only)

GLAC 57900-Variance Expenses

GLAC 57911-Labor Rate Variance

GLAC 57912-Labor Efficiency Variance

GLAC 57913-Planned Labor Rate Variance

GLAC 57921-Lot Size Variance

GLAC 57931-Overhead Volume Variance

GLAC 57932-Overhead Spending Variance

GLAC 57933-Overhead Standard Variance

GLAC 57934-Overhead Efficiency Variance

GLAC 57941-Material Usage Variance

GLAC 57942-Material Substitution Variance

GLAC 57943-Material Price Variance

GLAC 57951-Planned Occupance Variance

GLAC 57991-Other Variance

NOTE: Supporting information will be supplied at a later date.

GLAC 58000-Nonoperating Expenses

GLAC 58100-Depreciation of Unfunded Assets.

GLAC 58120-Depreciation of Real Property. This debit balance account reflects the amount of expense due to depreciation for building and structures used by the DMBA.

Debit with:

- (1) Monthly depreciation expense for buildings and structures used by the DMBA.

CONTRA: 17230

SOURCE: CE Real Property Records (all centers)

Credit with:

- (1) Debit balance in this account at the EOFY.

CONTRA: 30120

SOURCE: GLAC Balance 58120 (all centers)

GLAC 58130-Depreciation of Equipment.

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This debit balance account represents the amount of depreciation expense related to unfunded equipment.

Debit with:

- (1) Monthly depreciation expense for unfunded equipment used by DMBA.

CONTRA: 17560

SOURCE: G017-A04 (ALCs)

Depreciation/Amortization Schedule (AMARC only)

Credit with:

- (1) Debit balance in GLAC 58130 at EOFY.

CONTRA: 30120

SOURCE: GLAC 58130 balance (all centers)

GLAC 58200-Gains/Losses on Disposal of Assets. This debit account reflects gains or losses relating to the disposal of fixed assets. The only amounts that should be entered into this account should be from actual dispositions of equipment. Amounts resulting from duplicate postings to the G017, transfers between product divisions, or transfers between centers should not be posted to this account.

Debit with:

- (1) Loss on disposal for all funded fixed assets no longer utilized by DMBA.

CONTRA: 16210/16520/16610/16621

SOURCE: Civil Engineering Real Property Records (all centers)

G017-A04 (ALCs)

SF 1080 (AMARC only)

HQ AFLC Advice (all centers)

- (2) Credit balance in GLAC 58200 at EOFY.

CONTRA: 32100

SOURCE: GLAC 58200 balance (all centers)

Credit with:

- (1) Amount of gains resulting from the disposal of fixed assets.

CONTRA: 16210/16520/16610/16621

SOURCE: Civil Engineering Real Property Records (all centers)

G017-A04 (ALCs)

SF 1080 (AMARC only)

HQ AFLC Advice (all centers)

- (2) Debit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 58200 balance (all centers)

GLAC 58500-Prior Year Adjustment

GLAC 58511-Prior Year Adjustment to AOR Revenue-Organic

GLAC 58521-Prior Year Adjustment to AOR Expenses-Organic

GLAC 58512-Prior Year Adjustment to AOR Revenue-Contract

GLAC 58522-Prior Year Adjustment to AOR Expenses-Contract

These debit or credit balance accounts reflect the amount of current year adjustments to prior cost and revenue as approved by DFAS-DE/ANMC.

Debit with:

- (1) Increase in costs or decrease in revenue applicable to a prior FY.

CONTRA: Applicable Asset or Liability Account

SOURCE: JV DAO/AFMC Supporting Documentation (all centers)

(2) Expenses estimated to pay on production complete contracts (GLAC 58522). This entry is reversed in the following month.

CONTRA: 26121/26221/29321

SOURCE: G072D-L72-MO-MXC, Aging of Production Complete Contract ULOs and HQ AFLC percentage factors.

- (3) Credit balance in these accounts at EOFY.

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CONTRA: 32100

SOURCE: GLAC 585XX balance (all centers)

Credit with:

- (1) Decrease in costs or increase to revenue applicable to a prior FY.

CONTRA: Applicable Asset or Liability Account

SOURCE: JV Supporting Documentation (all centers)

- (2) Total liability for unliquidated obligations on production complete contracts (GLAC 58522).

CONTRA: 22451

SOURCE: G072D-L72-MO-MXC, Completed CMLs with ULOs

- (3) Debit balance in GLACs 585XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 585XX balances (all centers)

GLAC 58610-Passthroughs from O & M (SF 1080)

GLAC 58611-Passthroughs from O & M-Organic (SF 1080)

GLAC 58612-Passthroughs from O & M-Contract (SF 1080)

These credit balance accounts reflect the amount of passthroughs received from O&M as a result of prior year DMBA losses.

Debit with:

- (1) The credit balance in GLACs 5861X at EOFY.

CONTRA: 32800

SOURCE: GLAC 5861X balances (all centers)

Credit with:

- (1) The amount of organic passthroughs received from O&M for prior year organic losses.

CONTRA: 21110/60260

SOURCE: HQ AFMC letter/SF 1080 (all centers)

- (2) The amount of contract passthroughs received from O&M for prior year contract losses.

CONTRA: 21150/60280

SOURCE: HQ AFMC letter/SF 1080 (ALCs only)

GLAC 58620-Refunds to O&M (SF 1080)

GLAC 58621-Refunds to O&M-Organic (SF 1080)

GLAC 58622-Refunds to O&M-Contract (SF 1080)

These debit balance accounts reflect the amount of refunds to O&M for prior year DMBA profits.

Debit with:

- (1) The amount of organic refunds to O&M for prior year organic profits.

CONTRA: 13210/60250

SOURCE: HQ AFMC letter/SF 1080 (all centers)

- (2) The amount of contract refunds to O&M for prior year contract profits.

CONTRA: 13250/60270

SOURCE: HQ AFMC letter/SF 1080 (ALCs only)

Credit with:

- (1) The debit balance in GLACs 5862X at EOFY.

CONTRA: 32900

SOURCE: GLAC 5862X balances

GLAC 58650-Passthroughs-Nonexpenditure Transfers (SF 1151). These passthroughs reflect funds obtained to cover prior year losses. These transactions will occur at the HQ level.

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Debit with:

- (1) The credit balance in this account at end of fiscal year.

CONTRA: 32800

SOURCE: GLAC 58650 balance (HQ only)

Credit with:

- (1) Amount of passthrough treated as a nonexpenditure transfer.

CONTRA: 11100

SOURCE: SF 1151, Nonexpenditure Transfer Authorization (HQ only)

GLAC 58660-Refund-Nonexpenditure Transfers (SF 1151). These refunds reflect the funds returned to an appropriation for prior year profits. These transactions will occur at Headquarters level only.

Debit with:

- (1) The amount of refund treated as a nonexpenditure transfer.

CONTRA: 11100

SOURCE: SF 1151 (HQ only)

Credit with:

- (1) The debit balance in this account at end of fiscal year.

CONTRA: 32900

SOURCE: GLAC 58660 balance (HQ only)

GLAC 58700-Surcharge Transferred to Capital

GLAC 58710-Purchased Equipment

GLAC 58720-Reserved

GLAC 58730-All Other Surcharge Programs

These debit balance accounts represent the amounts expensed for budgeted surcharge.

Debit with:

- (1) Monthly surcharge expense based on one-twelfth of the approved budgeted surcharge.

CONTRA: 3100X

SOURCE: HQ AFMC/FM Advice (all centers)

Credit with:

- (1) Debit balance in GLACs 587XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 587XX balances (all centers)

f. Interoffice accounts:

GLAC 60100-Transfers In

GLAC 60110-Transfers In-Equipment. This credit balance account represents the value of equipment transferred in from another center. The losing center has funded this equipment through ACP funds. The losing center needs to coordinate this transaction to ensure that the entry is made to both sets of accounting records in the same accounting period.

Debit with:

- (1) The credit balance in GLAC 60110 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60110 balance (all centers)

Credit with:

- (1) The acquisition cost of the funded equipment transferred in from the losing center.

DFAS-DE 7040.1-M, Change 2
September 1997

CONTRA: 16520/16560

SOURCE: G017-A04 (ALCs)

SF 1080 (AMARC only)

GLAC 60120-Transfers In-Material. This credit balance account reflects the value of expense material transferred from another installation and is funded either organically or contractually. The losing installation coordinates transfers so recordings are made by both installations in the same reporting period.

Debit with:

- (1) Credit balance in this account at EOFY.

CONTRA: 36000

SOURCE: GLAC 60120 balance (all centers)

Credit with:

- (1) Expense material transferred in by another center which has been either organically or contractually funded by that center.

CONTRA: 14130/14135

SOURCE: G004H (ALCs only)

G009/AF Form 412 (ALCs only)

GLAC 60130-Transfer In-Cost. This credit balance account reflects the amount of expense transferred in from another DMBA activity without a transfer of cash. Coordinate transfers to ensure the losing installation records the transfer in GLAC 60230 the same accounting period.

Debit with:

- (1) Credit balance in this account at the EOFY.

CONTRA: 36000

SOURCE: GLAC 60130 balance (all centers)

Credit with:

(1) Amount of payroll and associated costs incurred by personnel borrowed from another DMBA installation and paid by loaning installation.

CONTRA: 221XX

SOURCE: G037G-GC4-D1-M60 (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The amount of expenses incurred by one center in support of one or more of the centers (i.e. training)

CONTRA: 5XXXX

SOURCE: Notification Letter from Paying Center (all centers)

GLAC 60140-Transfers In-Progress Payments from Customers. This debit balance account reflects the value of organic and contract progress payments transferred between installations, in the gaining installation's GL. The losing installation coordinates transfers so recordings are made by both installations in the same reporting period.

Debit with:

(1) Progress payments (either organic or contract) transferred from another installation.

CONTRA: 22510/22512

SOURCE: JV from losing installation (all centers)

Credit with:

(1) Debit balance in this account at EOFY.

CONTRA: 36000

SOURCE: GLAC 60140 balance (all centers)

GLAC 60150-Transfers In-Cash Collections. This credit balance account reflects the amount of cash collections, other than refunds, for the FY to date, at installation level and transferred to the HQ.

Debit with:

(1) Credit balance in this account at EOFY.

CONTRA: 36000

DFAS-DE 7040.1-M, Change 2
September 1997

SOURCE: GLAC 60150 balance (HQ only)

Credit with:

(1) The amount of cash receipts as reported by individual DMBA activities in GLAC 60250/60270.

CONTRA: 11200

SOURCE: 60250/60270 Installation Trial Balance (HQ only)

GLAC 60160-Transfers In-Cash Disbursements. This debit balance account reflects the amount of cash disbursements, for the FY to date, recorded by installations and transferred to the HQ.

Debit with:

(1) Amount of cost disbursements at reporting DMBA activities in GLAC 60260/60280.

CONTRA: 11300

SOURCE: GLAC 60260/60280 Installation Trial Balance (HQ only)

Credit with:

(1) The debit balance in this account at the EOFY.

CONTRA: 36000

SOURCE: GLAC 60160 balance (HQ only)

GLAC 60200-Transfers Out

GLAC 60210-Transfers Out-Equipment. This debit balance account reflects the value of equipment transferred to another center. This equipment is considered funded to the losing installation. The losing center needs to coordinate this transfer with the gaining center to ensure that both centers record the entry in the same accounting period.

Debit with:

(1) Funded equipment transferred to another center.

CONTRA: 16520/16560

SOURCE: G017-A04 (ALCs)

SF 1080 (AMARC only)

Credit with:

- (1) Debit balance in GLAC 60210 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60210 balance (all centers)

GLAC 60220-Transfers Out-Material. This debit balance account reflects the value of expense material transferred to another installation. This material may be funded either organically or contractually. The losing installation coordinates the transfer so recordings are made by both installations in the same amount and in the same reporting period.

Debit with:

- (1) Expense material transferred to a DMBA funded either organically or contractually by another installation.

CONTRA: 14130/14135

SOURCE: G004H (ALCs only)

G009/AF Form 412 (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 36000

SOURCE: GLAC 60220 balance (all centers)

GLAC 60230-Transfers Out-Cost. This debit balance account reflects the amount of expenses transferred out of another DMBA activity without a transfer of cash. Coordinate transfers to ensure the gaining installation records the transfer to GLAC 60130 the same accounting period.

Debit with:

- (1) Amount of payroll and associated costs incurred for personnel loaned to another DMBA activity and paid by loaning installation.

DFAS-DE 7040.1-M, Change 2
September 1997

CONTRA: 221XX

SOURCE: G037G-GC4-D1-M60 (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (2) Expenses incurred by one installation in support of one or more of the other centers.

CONTRA: 5XXXX

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

- (1) The debit balance in GLAC 60230 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60230 balance (all centers)

GLAC 60240-Transfers Out-Progress Payments from Customers. This credit balance account reflects the value of organic and contractual progress payments transferred between installations in the losing installation's GL. The losing installation coordinates transfers so recordings are made by both installations in the same reporting period.

Debit with:

- (1) Credit balance in GLAC 60240 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60240 balance (all centers)

Credit with:

- (1) Organic progress payments transferred to another installation.

CONTRA: 22510

SOURCE: G004B-SB1/G004B-P4A/G072A-K15/G072A-K19 (ALCs only)

- (2) Contract progress payments transferred to another installation.

CONTRA: 15460

SOURCE: A-G072D-L34-MO-8HL, Billing Support List (ALCs only)

GLAC 60250-Cash Collections-Organic. This debit balance account reflects the account of cash receipts, at installation level, for organic services. This account is currently split between 60251 and 60252, 60251 is the amount of depreciation collection and the remainder is in 60252.

Debit with:

- (1) Cash receipts from USGAs for organic production.

CONTRA: 13210

SOURCE: SF 1080 (ALCs)

H069BQ system (AMARC only)

- (2) Cash receipts from NUSGAs for organic production.

CONTRA: 13220

SOURCE: SF 1080 (ALCs)

H069BQ system (AMARC only)

- (3) Cash received in amount that sales (completions) exceeded previously recorded progress payments.

CONTRA: 13210, 13220

SOURCE: PO Register G004B (ALCs only)

H069BQ system (AMARC only)

- (4) Amount of progress payments from USGAs on organic work not completed or completed and not delivered.

CONTRA: 22510

SOURCE: SF 1080 (ALCs)

- (5) Amount collected from NUSGAs on organic work not completed or completed and not delivered.

CONTRA: 25210

SOURCE: SF 1080 (ALCs)

- (6) Amount owed by USGAs for organic services (including G&A).

CONTRA: 13210

SOURCE: SF 1080 (ALCs)

DFAS-DE 7040.1-M, Change 2
September 1997

H069BQ system (AMARC only)

(7) Amount collected from the sale of scrap which is removed from weapons systems as part of the regeneration process (AMARC only)

CONTRA: 13210

SOURCE: SF 1080 (AMARC only)

(8) Cash received from organic current year passthroughs.

CONTRA: 13210

SOURCE: SF 1080 (ALCs/AMARC)

(9) Additional cash collected based on foreign currency revenue gains when the actual exchange rate exceeds the budgeted exchange rate established at the time the sales rate was determined.

CONTRA: 43610

SOURCE:

Credit with:

(1) Debit balance in GLAC 60250 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60250 balance (all centers)

(2) Cash paid for organic refunds to O&M for prior year profits.

CONTRA: 58621/13210

SOURCE: SF 1080 (ALCs/AMARC)

(3) Cash outlay for foreign currency revenue losses when the actual exchange is less than the budgeted exchange rate established at the time the sales rate was determined.

CONTRA: 43620

GLAC 60260-Cash Disbursements-Organic. This credit balance account reflects the amount of cash disbursements, at installation level, for organic services. (note: if the DMAG activity has granted permission to cite DMAG funds using the other sites ADSN, then those disbursements must be included in the DMAG TB and disbursements will be out from the local H069BA by that amount.) This account is broken out into 60261 and 60262. Account 60261 is the amount of CPP disbursements, the net change for the month must equal the net change for the month for the 960*6 accounts.

Debit with:

- (1) Credit balance in GLAC 60260 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60260 balance (all centers)

- (2) Cash receipts for refund from organic customers, mission, TDY overpayment, etc.

CONTRA: 13310/13320

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (3) Proceeds from the sales of organic scrap.

CONTRA: 56660

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (4) Other installation or other USGAs reimbursements to center for loaned labor.

CONTRA: 13310

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (5) Cash received from customer for loss incurred by turn-in of surplus material identified to customer.

CONTRA: 13310

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (6) Cash received from labor loaned to USGA outside DMBA.

CONTRA: 13310

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (7) Value of credit allowed by stock fund shop returns of expense-type material.

CONTRA: 55635 through 55699

SOURCE: H042C351AWMAW (ALCs only)

- (8) Cash received from O&M for organic prior year passthroughs.

CONTRA: 58611/21110

SOURCE: SF 1080 (ALCs/AMARC)

DFAS-DE 7040.1-M, Change 2
September 1997

(9) Cash received based on foreign currency expense gains when the actual exchange rate is less than the budgeted exchange rate when the expense targets were established.

CONTRA: 56917

Credit with:

- (1) Cash advance in support of organic production.

CONTRA: 1552X

SOURCE: H069BQ retrieval /Travel Voucher/DD Form 1351-(15521) (ALCs only)

H103-1H1-DA-MDA MPC 9940/H103-1L1-DA-2J2-(15522)(ALCs)

H069BQ system-(15521/15522) (AMARC only)

SF 1034-(15523) (ALCs/AMARC)

- (2) Cash disbursed in liquidation of accounts payable for organic production, mission TDY.

CONTRA: 14210/21110/21120/52X1X

SOURCE: H042C351AWMAW (ALCs only)

DD Form 1351, Travel Voucher (ALCs only)

Disbursement Vouchers (ALCs/AMARC)

H069BQ system (AMARC only)

- (3) Gross appropriation charges reported by civilian pay system at end of the pay period.

CONTRA: 221XX

SOURCE: JV (all centers)

- (4) Payment to another installation or USGA outside DMBA for borrowed labor.

CONTRA: 21110

SOURCE: SF 1080 (ALCs/AMARC)

- (5) Payment of costs incurred by base organizations outside the D/M in support of DMBA.

CONTRA: 5X6XX/565XX/569XX

SOURCE: SF 1080 (ALCs/AMARC)

- (6) Aviation Fuels expenses, current and prior months.

CONTRA: 5X6XX

SOURCE: Delivery slips (ALCs only)

SF 1080 (AMARC only)

- (7) Stock fund issue values of expense material to shops.

CONTRA: 5X6XX

SOURCE: H042C351AWMAW (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (8) Amount paid for minor construction projects and management information systems while in the construction or development stages.

CONTRA: 16410 (Minor Construction), 16421 (MIS)

SOURCE: SF 1080 or Invoice (all centers)

- (9) Estimate of aviation fuels (nonflying) expense as necessary when AvFuel SF billings have not been received.

CONTRA: 55611

SOURCE: Prior Monthly Billing, Delivery Slips, etc. (ALCs/AMARC)

- (10) Excess of AvFuels actual bill/payment for prior month deliveries over prior month's estimate.

CONTRA: 56511

SOURCE: SF 1080 (ALCs/AMARC)

- (11) Adjustment of under estimated expense.

CONTRA: 5X4XX, 56512

SOURCE: H069BQ retrieval /DD Form 1351, Travel Voucher

- (12) Record payment for minor construction expenses not meeting the \$5,000 capitalization criteria. This includes expenses for shop/office rearrangements and real property alterations.

CONTRA: 5X656

SOURCE: Invoice (ALCs/AMARC)

- (13) Acquisition cost of equipment intransit from procurement supply at end of period.

CONTRA: 16530

SOURCE: H103-3H1/Invoice (ALCs)

DFAS-DE 7040.1-M, Change 2
September 1997

H069BQ system/Invoice (AMARC only)

(14) An additional cash outlay for expenses based foreign currency fluctuations when the actual exchange rate exceeds the budgeted exchange rate.

CONTRA: 56918

SOURCE:

GLAC 60270-Cash Collections - Contract. This debit balance account reflects the amount of cash receipts, at installation level, for contractual maintenance services.

Debit with:

- (1) Cash receipts in payment of receivables (Sales Billed- FMS, Grant Aid, Commercial).

CONTRA: 13250/13260

SOURCE: SF 1080/Collection Voucher (ALCs only)

- (2) Cash receipts from customers authorized to be progress billed.

CONTRA: 22512

SOURCE: SF 1080/Collection Voucher (ALCs only)

- (3) Cash received from O&M for current year contract passthroughs.

CONTRA: 13250

SOURCE: SF 1080 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 60270 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60270 balance (ALCs only)

- (2) The cash outlay for contract current and prior year refunds to O&M.

CONTRA: 13250

SOURCE: SF 1080 (ALCs only)

GLAC 60280-Cash Disbursements - Contractual. This credit balance account reflects the amount of cash disbursements, at installation level, for services and material supporting contract depot maintenance.

Debit with:

- (1) Cash from sales of contract scrap.

CONTRA: 53670

SOURCE: Collection Voucher (ALCs only)

- (2) Cash received from TDY personnel for overpayments.

CONTRA: 13350

SOURCE: Collection Voucher (ALCs only)

- (3) Cash received from contractor for overpayments.

CONTRA: 13360

SOURCE: Collection Voucher (ALCs only)

- (4) The amount of contract passthroughs for O&M for prior year losses.

CONTRA: 21150

SOURCE: SF 1080 (ALCs only)

- (5) Credit balance in this account at EOFY.

CONTRA: 36000

SOURCE: Collection Voucher (ALCs only)

Credit with:

- (1) Disbursements to liquidate accounts payable.

CONTRA: 21150 and 21160, as applicable

SOURCE: H103-1L1-DA-2DA/H103-1L1-DA-2J2/H103-1H1, Stock Fund/DLA/
GSA Billings, Travel Vouchers/TRs SF 1080 Billings for Support Costs (ALCs only)

- (2) Value of cash advance/progress payment made to contractor.

CONTRA: 15560

DFAS-DE 7040.1-M, Change 2
September 1997

SOURCE: H103-1L1-DA-2DA (MPC 99XX) Positive Expenditure/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

(3) Amount of cash advances for travel and per diem.

CONTRA: 15550

SOURCE: Travel Voucher (ALCs only)

GLAC 62111-Transfer In, Buildings, Facilities, and Other Without Reimbursement. This debit balance account reflects the amount of buildings, facilities and other structures transferred to AF-DMAG organic program from other government activities without reimbursement.

Debit with:

(1) Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of Sep 30 XXXX

Credit with:

(1) Record the transfer of buildings, facilities and other structures.

CONTRA: 16XXX

SOURCE: Base civil engineer documents.

GLAC 62112-Transfer In, Equipment Without Reimbursement. This debit balance account reflects the amount of equipment transferred to AF-DMAG organic program from other government activities without reimbursement.

Debit with:

(1) Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of 30 Sep XXXX

Credit with:

(1) Record the transfer of equipment.

CONTRA: 16XXX

SOURCE: G017 and notification from equipment monitor.

GLAC 62611-Transfer Out, Buildings, Facilities, and Other Without Reimbursement. This debit balance account reflects the amount of buildings, facilities and other structures transferred from AF-DMAG organic program to other government activities without disbursement.

Debit with:

- (1) Record the transfer of buildings, facilities and other structures.

CONTRA: 16XXX

SOURCE: Base civil engineer documents.

Credit with:

- (1) Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of 30 Sep XXXX

GLAC 62112-Transfer Out, Equipment Without Reimbursement. This debit balance account reflects the amount of equipment transferred from AF-DMAG organic program to other government activities without reimbursement.

Debit with:

- (1) Record the transfer of equipment.

CONTRA: 16XXX

SOURCE: G017 and notification from equipment monitor

Credit with:

- (1) .Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of 30 Sep XXXX.

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g. Statistical Accounts:

GLAC 90000-Statistical Accounts

GLAC 90100-Unfunded Current Assets

GLAC 90111-Materials. This debit balance account reflects the value of material inventories available to maintenance for end-item repair use, but is not funded by DMBA. Types of material included will be investment/exchange, modification kits, customer-furnished material and other expense material.

Debit with:

- (1) Increase in unfunded material.

CONTRA: 990XX

SOURCE: D033-PBA-PB-GPB (ALCs only)

Industrial Fund System (AMARC only)

Credit with:

- (1) Decrease in unfunded material.

CONTRA: 990XX

SOURCE: D033-PBA-PB-GPB (ALCs only)

Industrial Fund System (AMARC only)

GLAC 90112-Work in Process. This debit balance account reflects the value of WIP in maintenance not funded by DMBA. Value is comprised of unfunded labor, material, and overhead.

Debit with:

- (1) WIP value increases (unfunded).

CONTRA: 90113

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (2) Value of completed unfunded portion of work not billed at EOM.

CONTRA: 90113

SOURCE: G072A-N03-MNN/G072A-K21-M1-MKQ (ALCs only)

Credit with:

(1) WIP value decreases (unfunded).

CONTRA: 90113

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

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GLAC 90113-Increase/Decrease in Work in Process-Unfunded

This debit or credit balance account reflects the amount of increase/decrease to cost of WIP-organic unfunded.

Debit with:

- (1) WIP value decrease (unfunded).

CONTRA: 90112

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (2) Decrease in value over previous period of unallocated overhead charges.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (3) Decrease in value of suspense material over previous period.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (4) Credit balance in GLAC 90113 at EOFY.

CONTRA: 99000

SOURCE: GLAC 90113 balance (all centers)

Credit with:

- (1) WIP value increase (unfunded).

CONTRA: 90112

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (2) Value of completed unfunded portion of work not billed at EOM.

CONTRA: 90112

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (3) Increase in value over previous period of unallocated overhead charges.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (4) Increase in value of suspense material over previous period.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (5) Debit balance in GLAC 90113 at EOFY.

CONTRA: 99000

SOURCE: GLAC Balance (all centers)

GLAC 90114-Unallocated Cost. This debit or credit balance account reflects differences in unfunded material costs held in suspense; and differences in overhead/other costs incurred but not distributed.

Debit with:

- (1) Increase in value over previous period of unallocated overhead charges.

CONTRA: 90113

SOURCE: G072A-K11-MI-MKI (ALCs only)

- (2) Increase in value of suspense material over previous period.

CONTRA: 90113

SOURCE: G072A-K11-MI-MKI (ALCs only)

Credit with:

- (1) Decrease in value over previous period of unallocated overhead charges.

CONTRA: 90113

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (1) Decrease in value of suspense material over previous period.

CONTRA: 90113

SOURCE: G072A-K11-M1-MKI (ALCs only)

GLAC 90175-Investment Material in Hands of Contractors. This debit balance account reflects the value of investment material in the hands of contractors.

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Debit with:

- (1) Net increase in the EOM inventory value of GFM (investment) at contractor facilities.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF, EOM Investment Material

Inventory Value Less prior EOM Value (ALCs only)

Credit with:

- (1) Net decrease in the EOM inventory value of GFM (investment) at contractor facilities.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF EOM Investment Material Inventory Value Less prior EOM Value (ALCs only)

GLAC 90230 - Equipment

GLAC 90233 - Accumulated Depreciation

These accounts represent the value of equipment for use by DMBA and provided by other appropriations. "Title" does not pass to the DMBA and these assets are carried on another DoD entity's books.

Debit with:

- (1) Value of assets used by DMBA including costs of alterations and modifications (GLAC 90230).

CONTRA: 99000

SOURCE: Equipment System (AMARC only)

- (2) Amount of accumulated depreciation associated with assets transferred, sold, lost, or destroyed (GLAC 90233).

CONTRA: 90230

SOURCE: Equipment System (AMARC only)

Credit with:

(1) Periodic depreciation charge to the statistical unfunded fixed asset as appropriate (GLAC 90233).

CONTRA: 91430

SOURCE: Equipment System (AMARC only)

(2) Value of fixed assets used by the DMBA when the assets are transferred, sold, or destroyed (GLAC 90230).

CONTRA: 99000

SOURCE: Equipment System (AMARC only)

GLAC 91000-Unfunded Expenses

GLAC 91200-Base/Station OPS Support Cost. This debit balance account reflects the unfunded support provided to the DMBA by base organizations outside the D/M.

Debit with:

(1) Directorate total other actual overhead cost for the month.

CONTRA: 99000

SOURCE: 1/12 of the Host Tenant Support Agreement Value (all centers)

Credit with:

(1) Debit balance GLAC 91200 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91200 balance

GLAC 91300-Command/HQ Support Cost. This debit balance account represents the value of unfunded support provided to the industrial fund by HQ AFMC.

Debit with:

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- (1) The value of support cost provided at no cost by headquarters.

CONTRA: 99000

SOURCE: Notification by HQ AFMC (all centers)

Credit with:

- (1) Balance in GLAC 91300 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91300 balance (all centers)

GLAC 91400-Material Used

GLAC 91410-Direct Material-System Support

GLAC 91420-Direct Material-General Support

GLAC 91430-RSD Direct Material

GLAC 91440-Indirect Material-System Support

GLAC 91450-Indirect Material-General Support

GLAC 91460-RSD Production Overhead Material

GLAC 91470-G&A Material-System Support

GLAC 91480-G&A Material-General Support

GLAC 91485-RSD G&A Material

GLAC 91490-Material Used-Other

Note: All adjustments will be posted to GLAC 91490. The total of the 914XX accounts should agree with GLACs 5XXXX.

These debit balance accounts reflect the total value of material consumed for depot maintenance repair.

Debit with:

- (1) Value of stock fund issues at the above respective types of expenses material.

CONTRA: 99000

SOURCE: H042C351AWMAW, G004H-143-MO-MMO, D033-KNC, and D033-KNE
(ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 990XX

SOURCE: GLAC 914XX Balance (all centers)

GLAC 91500-Unfunded Military Labor Cost (at Standard). This debit balance account reflects the amount of pay and allowances at standard rates for military personnel. Base this value on the monthly assigned military strength at rates prescribed in AFR 177-101, part 5. This debit balance is a rollup of GLACs 91510, 91522, 91523, and 91590.

GLAC 91510-Pay Allowance - Direct. This debit balance account reflects the value of military direct labor accounted for in the labor distribution system at accelerated rates.

Debit with:

- (1) Monthly amount of military labor recorded in the applicable centers' systems as direct labor.

CONTRA: 99000

SOURCE: G035A (unfunded)/G037G (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 91510 balance at EOFY (ALCs and AMARC)

GLAC 91520-Pay Allowance - Indirect. This debit balance account reflects the value of military indirect labor accounted for in the labor distribution system at accelerated rates.

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Debit with:

- (1) Monthly amount of indirect military labor recorded in the applicable centers' systems.

CONTRA: 99000

SOURCE: G035AHUB Unfunded (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) Debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91520 balance at the EOFY (ALCs/AMARC)

GLAC 91522-Operations Overhead - Labor

GLAC 91523-General and Administrative Overhead - Labor

These debit balance accounts reflect the value of military overhead labor hours accounted for in the labor distribution system at accelerated rates.

Debit with:

- (1) Monthly amount of overhead military labor recorded in the applicable centers' systems.

CONTRA: 99000

SOURCE: G035AHUB (Unfunded) for 91522; G035AHUE for 91523 (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) Debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91522/91523 balances at EOFY (all centers)

GLAC 91590-Adjustments. This debit/credit balance account reflects the difference between total military labor cost (at standard rates) contained in H069 and the military labor cost (at accelerated rates) recorded in GLACs 91510, 91520, 91522, and 91523. Do not include the value recorded monthly in this account in WIP Unfunded - GLAC 91120.

Debit with:

(1) Monthly dollar difference between H069 and the military labor costs recorded in applicable centers' systems.

CONTRA: 99000

SOURCE: S-H069-E51 and G035A-HUB (ALCs only)

(2) Credit balance of this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91590 balance (ALCs)

Credit with:

(1) Monthly dollar difference between H069 and the military labor costs recorded in applicable centers' systems.

CONTRA: 99000

SOURCE: S-H069-E51 and G035A-HUB (ALCs only)

(2) Debit balance of this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91590 balance (ALCs)

GLAC 91700-Unfunded Investment - Material

GLAC 91710-Nonexchange Cost - Organic

Debit with:

(1) The value of cost code T-material issues.

CONTRA: 99000

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SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91710 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91710 Balance (ALCs only)

GLAC 91711-Modification Kits - Organic

Debit with:

- (1) The value of cost code D-material issued for production of end items.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91711 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91711 Balance (ALCs)

GLAC 91712-Missing Initial Issue - Organic

Debit with:

- (1) The value of cost code M-material issues.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) The debit balance in GLAC 91712 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91722 Balance (ALCs/AMARC)

GLAC 91713-Defective Work and Spoilage

Debit with:

- (1) Cost of unfunded investment material used in correcting defective work or in connection with the replacement of spoiled work.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91713 at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91713 Balance (ALCs)

NOTE: When nonexchange material is required to restore a defective item to a serviceable condition for material deficiency report (MDR), teardown deficiency report (TDR) items will be requisitioned using control number U6800 with cost code X (no job designator).

GLAC 91715-Customer Furnished Material

Debit with:

- (1) The values of cost code Z-material issues for production of end items.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

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Credit with:

- (1) Debit balance in GLAC 91715 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91715 Balance (ALCs only)

GLAC 91716-Free Issue

Debit with:

- (1) The value of cost code X-material issues.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91716 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91716 Balance (ALCs only)

GLAC 91720-Exchangeable Cost

GLAC 91721-Exchangeables

Debit with:

- (1) The amount resulting from applying the repair factor percentage to the stocklist value of investment material issued in an exchange basis for organic work (cost code E&J-material issues).

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) The debit balance in GLAC 91721 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91721 balance (ALCs)

GLAC 91722-Repair of DME Investment Material

Debit with:

- (1) The amount resulting from applying the average cost of repair of the stocklist value of serviceable investment material issued on an exchange basis for the repair of DME (cost code Y).

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) The debit balance in GLAC 91722 at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91722 balance (ALCs)

GLAC 91723-Defective Work and Spoilage

Debit with:

- (1) Cost of unfunded investment material used in correcting defective work or in connection with the replacement of spoiled work.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91723 at the EOFY.

CONTRA: 99000

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SOURCE: GLAC 91723 balance (ALCs only)

NOTE: When exchange material is required to restore a defective item to a serviceable condition for MDR, requisition TDR items by using control number U6812 with cost code X (no job designator).

GLAC 91750-Modification Kits - Contract

Debit with:

- (1) The value of mod kit issues for production of contractual end-items.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF, mod kit issues this month/G009/AF Form 412 (ALCs only)

Credit with:

- (1) The debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91750 balance (ALCs only)

GLAC 91760-Missing Initial Issue - Contract

Debit with:

- (1) The value of nonexchange investment issues for production of contractual end-items.

CONTRA: 99000

SOURCE: A-G072D-L57-MO-8XF, Investment/Full Price Issues This Month/G009/AF Form 412 (ALCs only)

Credit with:

- (1) The debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91760 balance (ALCs only)

GLAC 91775-Exchangeable - Contract

Debit with:

(1) The amount resulting from applying the repair factor percentage from H036B to the stocklist price of investment material issued on an exchange basis for contractual work.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF Investment Exchange Issues This Month/ G009/AF Form 412 (ALCs only)

Credit with:

(1) The debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91775 balance (ALCs only)

GLAC 91800-Unfunded Expense Material

Debit with:

(1) Directorate total indirect actual material expenses for the month (cost code XU6100 issues).

CONTRA: 99000

SOURCE: G035A HF2 Unfunded Overhead Cost Report

Credit with:

(1) Debit balance in GLAC 91800 at EOFY.

CONTRA: 99000

SOURCE: GLAC Balance

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GLAC 93XXX-Fixed Asset-Budget Control Statistical Accounts. These accounts are established to provide funds control over the acquisition of fixed assets. The budget program (93XX1) reflects the total approved program by type and year. As the purchasing process commences, undelivered orders outstanding are entered into 93XX2 and assets received in the current year unpaid into 93XX3. As current year receipts are paid for, the final value will be transferred to 93XX4 with any difference charged or credited to 99500. **Note that the obligations in 93XX2, 93XX3, and 93XX4 accounts represent orders placed outside the IF. For organic development, no "on-order" will be entered (to preclude duplicate reporting of obligations.)** The monthly entry to the 164XX account will be entered in the equivalent 93XX5 account to track against its respective budget control. To ensure that the total for each program year is not exceeded, all capitalization of prior year(s) need to be identified and reflected in 93XX6. Accounts 93XX2, 93XX3, 93XX4, 93XX5, and 93XX6 should be added to ensure that the budget program reflected in the 93XX1 account is not exceeded for the same program and year. The current year expenditures in the 935X3 and 935X4 accounts should equal the current year increase in account 16410 and current year expenditures in the 936X3 and 936X4 accounts should equal the current year increase in account 16421. Equipment budget programs remain open for recording new obligations beyond the end of the fiscal year; however, the remaining fixed asset budget programs expire for new obligations at 30 September of each FY. Therefore, any program which has reached the point that new obligations can no longer be incurred, the budget program balance will be reduced by the amount of the unobligated balance. The following represents the subaccounts used along with the related accounting entries to track the fixed assets procured out of ACP funds.

GLAC 93XX1-Budget Program-By Year. This account represents the total budget program for fixed assets by year.

Debit with:

- (1) The total of the authorized and approved fixed assets program for the year.

CONTRA: 99500

SOURCE: HQ AFMC/FMR Advice (all centers)

- (2) The value of any adjustments which add to the approved fixed assets program for the year.

CONTRA: 99500

SOURCE: HQ AFMC/FMR Advice (all centers)

Credit with:

- (1) The value of any adjustments which reduce the approved fixed assets for the year.

CONTRA: 99500

SOURCE: HQ AFMC/FMR Advice (all centers)

(2) When a budget program for a given program year has been fully expended in its entirety, the budget program will be closed out. This entry will be directed by HQ AFLC on a command-wide basis.

CONTRA: 99500

SOURCE: GLAC 93XX3, 93XX4, 93XX5, and 93XX6 balances

GLAC 93XX2-On Order-By Year This account reflects the undelivered orders outstanding for fixed assets by program year.

Debit with:

- (1) The contract purchase price at the time the fixed asset is received or payment is made.

CONTRA: 93XX3 or 93XX4

SOURCE: G017 and H103.3H1/H103-1L1 (ALCs)

SF 1080 and BQ system (AMARC only)

Credit with:

- (1) The contract price of the fixed asset at the contract award date. This account reflects the UOOs for ACP purchases and **should not** be accounted for in GLAC 94120.

CONTRA: 99500

SOURCE: H103-3H1/H103-1L1 (ALCs)

H069BQ system (AMARC only)

GLAC 93XX3-Assets Received but Unpaid-By Year This account represents the amount of fixed assets for a given budget program which have been received during the current fiscal year by payment has not been made.

Debit with:

- (1) The invoice amount at the time the payment is made for the asset.

CONTRA: 93XX4

SOURCE: H103-3H1 (ALCs)

Credit with:

- (1) The invoice amount of the fixed asset at the time the asset is received.

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CONTRA: 93XX2 (for the amount recorded as an obligation when the contract was awarded; any difference between the invoice amount and UOO is to be taken against the 99500 account.)

SOURCE: G017 and H103-3H1/H103-1L1 (ALCs only)

No SF 1080 and H069BQ system (AMARC only)

GLAC 93XX4-Current Year Receipts Paid-By Year. This account reflects the amount of fixed assets which payment has been made during the current fiscal year. This account is maintained by type and program year.

Debit with:

- (1) The credit balance in this account at EOFY.

CONTRA: 93XX6

SOURCE: GLAC 93XX4 balance (all centers)

Credit with:

- (1) The amount of payments which have been made during the current year for assets received in the current year.

CONTRA: 93XX2 or 93XX3

SOURCE: H103-3H1 (ALCs)

H069BQ system (AMARC only)

GLAC 93XX5-Current Year Receipts Developed Organically-By Year. This account represents the amount of all assets locally manufactured including equipment, installation costs, management systems, and minor construction.

Debit with:

- (1) The credit balance in this account at EOFY.

CONTRA: 93XX6

SOURCE: GLAC 93XX5 balance (all centers)

Credit with:

- (1) The amount of fixed assets locally manufactured during the current fiscal year.

CONTRA: 99500

SOURCE: G072A (ALCs only)

Industrial Fund Expense Report (AMARC only)

GLAC 93XX6-Cumulative Prior Year Receipts-By Year. This account represents the prior year expenditures for a given budget program and the account is only used at fiscal year end when the current year expenditures are closed to the account and should not be used at any time during the year.

Debit with:

- (1) The amount reflected in the account at the time the budget program is completed (i.e. the obligational authority is fully expended.)

CONTRA: 99500

SOURCE: GLACS 93XX1, 93XX4, and 93XX5 balances (all centers)

Credit with:

- (1) The amounts reflected in the current year receipts paid and current year assets locally manufactured accounts at year end closing.

CONTRA: 93XX4 and 93XX5

SOURCE: GLACs 93XX4 and 93XX5 balances (all centers)

GLAC 94100-Undelivered Orders Outstanding. These credit balance accounts reflect the value of orders outstanding to USGAs for organic and contractual maintenance material and services not yet received.

GLAC 94110-UOO-US Government Agencies-Organic

Debit with:

- (1) The net decrease in the value of contracts and orders outstanding applicable to USGAs for services provided at the end of the month.

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CONTRA: 99000

SOURCE: H103.3H1 (ALCs only) ULO amount

- (2) The amount of payables and accruals recorded

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

Credit with:

- (1) The value of contracts and orders outstanding for services provided by USGAs at the EOM.

CONTRA: 99000

SOURCE: H103.3H1 (ALCs only) ULO amount

- (2) Reverse entry for the payables and accruals adjustment

GLAC 94111-Undelivered Orders Outstanding (UOO)-US Government Agencies-Organic-Material.
Backordered organic maintenance requisitions from the supply system for stock items.

Debit with:

- (1) The net decrease in material requisitions from the Stock Fund.

CONTRA: 99000

SOURCE: PFMR/CCR Status and Reconciliation (ALCs only)

Stock Fund Trial Balance D050-2BC-DA-MDA (ALCs only)

994-12-M29 (ALCs only)

H069BQ system (AMARC only)

Credit with:

- (1) The net increase in material requisitions from the Stock Fund.

CONTRA: 99000

SOURCE: PFMR/CCR Status and Reconciliation (ALCs only)

D050-2BC-DA-MDA (ALCs only)

994-12-M29 (ALCs only)

H069BQ system (AMARC only)

GLAC 94120-UOO-Other-Organic

Debit with:

(1) The net decrease in the value of contracts and orders outstanding applicable to NUSGAs at the end of each month.

CONTRA: 99000

SOURCE: H103-3H1/H103-2DA (ALCs) ULO amount

H069BQBQ system (AMARC only)

(2) The amount of payables and accruals recorded, for AMARC, those not recorded in H069BQ.

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

Credit with:

(1) The net increase in the value of contracts and orders outstanding applicable to NUSGAs at the end of each month.

CONTRA: 99000

SOURCE: H103-3H1L/H103-2DA (ALCs)

H069BQ system (AMARC only)

(2) Reverse entry for payables and accruals at the beginning of the next month.

GLAC 94150-UOO-US Government-Contract-Labor

Debit with:

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(1) Decrease in net value of ULO (unliquidated obligations less accounts payable) on orders for services/CAP (expense) applicable to USGAs (category 1 MIPRs) at the end of the month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPC 5500/ H103-1L1-DA-2J2/ H103-1H1 (ALCs only)

(2) The amount of payables and accruals recorded

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

Credit with:

(1) Increase in net value of ULO (unliquidated obligations less accounts payable) on orders for Services & CAP (expense) applicable to USGAs (category 1 MIPRs) at end of each month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPC 5500/ H103-1L1-DA-2J2/ H103-1H1 (ALCs only)

(2) Reverse entry for payables and accruals at the beginning of the next month.

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

GLAC 94151-UOO-US Government-Contract-Material

Debit with:

(1) Decrease in net value of obligated due-out requisitions for GFM (expense) which have not been billed by AFSF, DLA, GSA, and other services stock fund (OSSF) at end of month.

CONTRA: 99000

SOURCE: G072D -L55

H103-3H1-MO-2MO, MPC 4400

Adjustments found when reconciling H075C and G072D

Credit with:

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(1) Increase in net value of obligated due-out requisitions for GFM (expense) which have not been billed by AFSF, DLA, GSA, and OSSF at the end of each month.

CONTRA: 99000

SOURCE: G072D-L55
H103-3H1-MO-2MO, MPC 4400, Adjustments found when reconciling
H075C and G072D

GLAC 94160-UOO-Other-Contract

Debit with:

(1) Decrease in net value (unliquidated obligations less accounts payable) on contracts for services/CAP (expense) applicable to NUSGAs at end of each month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPCs 1100, 2200, 6000, and 7700/ H103-1L1-DA-2J2/
H103-1H1 (ALCs only)

(2) Estimated amount of labor charges in accrued expense (GLAC 22451).

CONTRA: 99000

SOURCE: GLAC 22451 Balance from ALCs

Credit with:

(1) Increase in net value (unliquidated obligations less account payable) on contracts for services/CAP (expense) applicable to NUSGAs at end of each month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPCs 1100, 2200, and 7700/ H103-1L1-DA-2J2/ H103-
1H1 (ALCs only)

GLAC 94200-Customer Orders Accepted. These credit balance accounts reflect the value of customer orders accepted during the current FY for organic and contractual maintenance.

GLAC 94210-Customer Orders Accepted-US Government Agencies-Organic

Debit with:

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(1) The value of USGA amendments and adjustments which decrease the value of the project orders.

CONTRA: 94310

SOURCE: Amendments

Industrial Fund System (AMARC only)

(2) Credit balance in GLAC 94210 at EOFY.

CONTRA: 99000

SOURCE: GLAC 94210 balance (all centers)

Credit with:

(1) The value of USGA project orders accepted by DMBA.

CONTRA: 94310

SOURCE: AFLC Form 181/Project Order (ALCs)

Industrial Fund System (AMARC only)

(2) The value of amendments and adjustments which increase the value of project orders.

CONTRA: 94310

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

GLAC 94220-Customer Orders Accepted-Other-Organic

Debit with:

(1) The value of NUSGA amendments and adjustments which decrease the value of project orders.

CONTRA: 94320

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

(2) Credit balance in GLAC 94220 at the EOFY.

CONTRA: 99000

SOURCE: GLAC 94220 balance (all centers)

Credit with:

- (1) The value of NUSGA project orders accepted by the DMBA.

CONTRA: 94320

SOURCE: AFLC Form 181/Project Orders (ALCs)

Industrial Fund System (AMARC only)

- (2) The value of NUSGA amendments and adjustments which increase the value of project orders.

CONTRA: 94320

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

GLAC 94250-Customer Orders Accepted-US Government Agencies-Contract

Debit with:

- (1) Decrease customer orders accepted from USGAs (all customers except FMS and commercial) for contract maintenance.

CONTRA: 94350

SOURCE: A-G072D-L07-WK-8DE (ALCs only)

- (2) Credit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94250 balance (ALCs only)

Credit with:

- (1) Increase customer orders accepted from USGAs (all customer except FMS and commercial) for contract maintenance.

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CONTRA: 94350

SOURCE: A-G072D-L07-WK-8DE (ALCs only)

GLAC 94260-Customer Orders Accepted-Other-Contract

Debit with:

(1) Decreases on customer orders accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94360

SOURCE: A-G072D-L07-WK-8DE (ALCs only)

(2) Credit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94260 (ALCs only)

Credit with:

(1) Amount of increases on customer orders accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94360

SOURCE: A-G072D-L07-8DE (ALCs only)

GLAC 94300-Customer Orders Unfilled. These debit balance accounts reflect the value of customer orders unfilled.

GLAC 94310-Customers Orders Unfilled-US Government Agencies-Organic

Debit with:

(1) The value of USGA project orders accepted by DMBA.

CONTRA: 94210

SOURCE: AFLC Form 181/Project Orders (ALCs)

Industrial Fund System (AMARC only)

- (2) The value of USGA amendments and adjustments which increase project orders.

CONTRA: 94210

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

Credit with:

- (1) The value of organic USGA sales recorded each month.

CONTRA: 94410

SOURCE: G072A-RO5-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) The value of USGA amendments and adjustments which decrease project orders.

CONTRA: 94210

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

- (3) Collections based on disallowed credits due to program changes.

CONTRA: 94410

SOURCE: Certification by D/M based on 3500 (all centers)

GLAC 94320-Customer Orders Unfilled-Other-Organic

Debit with:

- (1) The value of NUSGA project orders accepted by DMBA.

CONTRA: 94220

SOURCE: AFLC Form 181/Project Orders (ALCs)

Industrial Fund System (AMARC only)

- (2) The value of NUSGA amendments and adjustments which increase project orders.

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CONTRA: 94220

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

Credit with:

(1) The value of NUSGA amendments and adjustments which decrease the value of the project orders.

CONTRA: 94220

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

(2) The value of organic NUSGA sales recorded each month.

CONTRA: 94420

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

(3) Collections based on disallowed credits due to program change.

CONTRA: 94420

SOURCE: Certification by D/M based on B3500 (all centers)

GLAC 94350-Customer Orders Unfilled-USGA-Contract

Debit with:

(1) Customer orders (increases) accepted from USGAs (all customers except FMS and commercial) for contract maintenance.

CONTRA: 94250

SOURCE: A-G072D-LO7-WK-8DE (ALCs only)

Credit with:

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(1) Decreases to customer orders accepted from USGAs (all customers except FMS and commercial) for contract maintenance.

CONTRA: 94250

SOURCE: A-G072D-LO6-WK-8DE (ALCs only)

(2) Contractual maintenance sales to USGA customers.

CONTRA: 94450

SOURCE: A-G072D-L47-MO-8WT, Sales This Month, GLACs 416XX (ALCs only)

GLAC 94360-Customer Orders Unfilled-Other-Contract

Debit with:

(1) Customer orders (increases) accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94260

SOURCE: A-G072D-LO7-WK-8DE (ALCs only)

Credit with:

(1) Decreases to customer orders accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94260

SOURCE: A-G072D-L06-WK-8DE (ALCs only)

(2) Contractual maintenance sales to NUSGA customers.

CONTRA: 94460

SOURCE: A-G072D-L47-MO-8WT, Sales This Month, GLACs 417XX (ALCs only)

GLAC 94400-Customer Orders Completed. These debit balance accounts reflect the value of customer orders completed during the FY.

GLAC 94410-Customer Orders Completed-US Government Agencies-Organic

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Debit with:

- (1) The value of organic USGA sales recorded during the month.

CONTRA: 94310

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) Collections based on disallowed credits due to program changes.

CONTRA: 94310

SOURCE: Certification by D/M based on B3500 (all centers)

Credit with:

- (1) The debit balance in GLAC 94410 at EOFY.

CONTRA: 99000

SOURCE: GLAC 94410 balance (all centers)

GLAC 94420-Customer Orders Completed-Other-Organic

Debit with:

- (1) The value of organic NUSGA sales recorded during the FY.

CONTRA: 94320

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) Collection based on disallowed credits due to program change.

CONTRA: 94320

SOURCE: Certification by Product Directorates based on H069BQ (all centers)

Credit with:

- (1) The debit balance in GLAC 94420 at the end of the EOFY

CONTRA: 99000

SOURCE: GLAC 94420 balance (all centers)

GLAC 94450-Customer Orders Completed-USGA-Contract

Debit with:

- (1) Contractual maintenance sales to USGA customers.

CONTRA: 94350

SOURCE: G072D-L47-MO-MWT, Sales This Month, GLACs 416XX (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94450 (ALCs only)

GLAC 94460-Customer Orders Completed-Other-Contract

Debit with:

- (1) Contractual maintenance sales to NUSGA customers.

CONTRA: 94360

SOURCE: G072D-L47-MO-MWT, Sales This Month, GLACs 417XX (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94460 (ALCs only)

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GLAC-96XXX Capital Purchases Program-DBOF. The third position of the GLAC is the program: 1-Equipment except ADPE and Telecom; 2-ADPE and Telecom Equipment; 3-Software Development; 4-Minor Construction; and 5-Management Initiatives. The program year is in the fourth position of the GLAC.

GLAC-96XX1 Capital Authority - DBOF. Equipment except ADPE and Telecom

Debit with:

- (1) The amount of capital budget authority received.

CONTRA: 96XX2

SOURCE: Capital Authorization Document from HQ AFMC/FM

Credit with:

- (1) The amount of capital budget authority decreases.

CONTRA: 96XX2

SOURCE: Capital Authorization Document from HQ AFMC/FM

GLAC-96XX2 Capital Authority Available

Debit with:

- (1) The amount of capital budget authority decreases.

CONTRA: 96XX1

SOURCE: H103

- (2) Amounts committed

CONTRA: 960X3

SOURCE: H103

- (3) Amounts obligated without prior commitment.

CONTRA: 960X4, 966X4, 960X5

SOURCE: H103

Credit with: the amount of capital budget authority

- (1) Amount of capital budget authority received.

CONTRA: 96XX1

SOURCE: H103

- (2) Amounts decommitted or deobligated.

CONTRA: 96XX3, 96XX4, 96XX6

SOURCE: H103

GLAC-960X3 Undelivered Orders Outstanding With Advance-Capital-DBOF. The amount recorded in these accounts represents orders issued without an advance payment for goods or services and for which delivery or performance has not yet occurred. For undelivered orders with advances, record the amount of the obligation less the amount of the advance. Outstanding commitments are posted at summary GLAC for fiscal year 1992 and 1993 only by program year.

Debit with:

- (1) Amounts of goods and/or services or an invoice was received.

CONTRA: 960.X5, 96X.X6

SOURCE: H103

- (2) Amounts of advance and progress payments made for undelivered orders.

CONTRA: 960.X5, 960.X6

SOURCE: H103

- (3) Amounts deobligated.

CONTRA: 96X.X2

SOURCE: H103

Credit with:

- (1) Amounts of orders, contracts, or other obligating documents issued without an advance payment.

CONTRA: 96X.X3, 96X.X2

SOURCE: H103

GLAC-960X4 Undelivered Orders Outstanding Without Advance-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents orders issued

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without an advance payment for goods or services and for which delivery or performance has not yet occurred. For undelivered orders with advances, record the amount of the obligation less the amount of the advance in 960X3.

Debit with:

(1) Amounts of goods and/or services or an invoice was received for which an advance payment was not made.

CONTRA: 960.X5, 96X.X6

SOURCE: H103

(2) Amounts of progress payments made for undelivered orders.

CONTRA: 960.X5, 960.X6

SOURCE: H103

(3) Amounts deobligated.

CONTRA: 96X.X2

SOURCE: H103

Credit with:

(1) Amounts of orders, contracts, or other obligating documents issued without an advance payment.

CONTRA: 96X.X3, 96X.X2

SOURCE: H103

GLAC-966X4 Undelivered Orders Outstanding With Advance-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents orders issued with an advance payment for goods or services and for which delivery or performance has not yet occurred. For undelivered orders with advances, record the amount of the advance.

Debit with:

(1) Amounts of goods and/or services or an invoice was received for which an advance payment was made.

CONTRA: 960.X6

SOURCE: H103

(2) Amounts of progress payments made for undelivered orders.

CONTRA: 960.X5, 960.X6

SOURCE: H103

(3) Amounts deobligated.

CONTRA: 96X.X2

SOURCE: H103

Credit with:

(1) Amounts of orders, contracts, or other obligating documents issued with an advance payment.

CONTRA: 960.X3, 96X.X2

SOURCE: H103

GLAC-960X5 Accrued Expenditures Unpaid-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents goods and services or invoices received for which payment has not yet been made.

Debit with:

(1) Amounts of goods and/or services for which a payment was made.

CONTRA: 960.X6

SOURCE: H103

Credit with:

(1) Amounts of goods and/or services or invoices received for which a payment was not made.

CONTRA: 960.X4, 966.X4

SOURCE: H103

GLAC-960X6 Accrued Expenditures Paid-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents payments made against the capital purchases program.

Debit with:

(1) Closure of the program year when entire program is completed (Capital Authorization equals payments. Note: Obligations, UOOs and AEUs will be zero).

CONTRA: 96X.X2

SOURCE: H103

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Credit with:

- (1) Amounts of goods and services received for which a payment was made.

CONTRA: 960.X5, 960.X4, 966.X4, 96X.X2

SOURCE: H103

GLAC 98000-Material Purchased from Stock Fund

GLAC 98010-General Support Division

GLAC 98020-System Support Division

GLAC 98030-Fuels Division

GLAC 98040-Medical/Dental Division

GLAC 98050-Commissary

These debit balance account reflect the total value of material and miscellaneous purchases from stock funds.

Debit with:

- (1) Amount of purchase from above stock funds.

CONTRA: 99000

SOURCE: Invoice/SF 1080 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 980XX at EOFY.

CONTRA: 99000

SOURCE: GLAC 980XX balance (ALCs)

GLAC 98500-Statistical Reserve for Depreciation. This credit balance account reflects the value of reserved funds for purchased equipment.

Debit with:

- (1) Amount of money paid out for purchased equipment.

CONTRA: 99000

SOURCE: H103-3H1/H103-1L1 (ALCs)

H060BQ system (AMARC only)

Credit with:

- (1) Monthly depreciation reserved on a one-twelfth basis. The budgeted depreciation will be used as a basis for this entry.

CONTRA: 99000

SOURCE: HQ AFMC Advice (all centers)

GLAC 99000-Statistical Account - Contra.

GLAC 99500-Fixed Asset Control Statistical-Contra.

These accounts serve as a contra account for entries to the statistical series of accounts. GLAC 99500 serves as a contra account for the ACP statistical accounts while GLAC 99000 is the contra for all other statistical accounts.

Debit with:

- (1) Contra and offsetting values of all credit entries to other statistical accounts.

CONTRA: 9XX00

SOURCE: JV (all centers)

Credit with:

- (1) Contra and offsetting values of all debit entries to other statistical accounts.

CONTRA: 9XX00

SOURCE: JV (all centers)

CHAPTER 6
ACCOUNTING:

REPORTS AND ANALYSIS DIVISION

A. ANALYSIS BRANCH (ARA).

1. TASK - Identify Potential Anti-Deficiency Act Violations.

a. OPLOC:

(1) Monitor GAFS to periodically determine fund availability. Use available on-line inquiry procedures or computer product(s) to compare commitments and obligations to targets daily.

(2) Ensure the CBAS/BQ Reconciliation Listing (when implemented) or the target loads are reviewed by Fund Control and Financial Reports Branch to avoid deficiencies.

(3) Ensure CBAS/GAFS reconciliations are being completed monthly.

(4) Monitor CSR/FSR management notices to ensure they are being worked daily. (Not applicable to ANG).

(5) Review in CPAS the 2L3, Irregular Funds Status Condition.

b. FSO:

(1) Accounting Liaison utilizes daily print products and on-line inquiries to determine fund availability for each OAC/OBAN.

(2) Ensure target loads are reviewed daily to determine that funding increases and decreases have appropriate supporting documentation.

(3) Accounting Liaison checks the DAL after each end-of-day and monitors, reviews, and researches CSR/FSR management notices.

(4) Check CPAS daily audit list.

c. ANG:

Same as FSO.

2. TASK - Coordinate with DoD Auditors, GAO Auditors, Inspector General Visits, Air Force Audit Agency, and DFAS-DE Visits.

a. OPLOC:

Serve as focal point for the Deputy Director for Accounting for all audits, inspections, reviews, and official visits.

(1) Coordinate responses to all audit, visit, and inspection reports.

(2) Perform follow-up on open discrepancies and other action items.

(3) Provide records of obligations reviewed to ARF for preparation of RCS: HAF-ACF (AR) 7801 Supp - Annual Schedule of Independent Obligation Reviews.

b. FSO:

Follow current USAF, MAJCOM, Wing, and Comptroller guidance for all audits, visits, and inspections.

c. ANG:

Same as FSO to include NGB guidance.

3. TASK - Analyze/Interpret Installation Accounting Reports.

a. OPLOC:

(1) Develop checklists to ensure accuracy and timeliness of reports. Furnish checklists to Funds Control and Financial Reports Branch.

(2) Validate installation reports to checklists to ensure proper and timely submission of reports.

(3) Identify deficient areas and recommend corrective action.

b. FSO:

Review installation financial reports and contact Funds Control and Financial Reports Branch, if there are any discrepancies or corrections.

c. ANG:

Same as FSO.

4. TASK - Initiate and Coordinate Analysis of Systems Operations.

a. OPLOC:

(1) Develop management indicators, operational review program, self-inspection, quality assurance reviews (QAR), and internal control reviews (ICR) to determine health of accounting operations. Areas needing to be tracked must be measurable and checked against existing standards.

(2) Serve as division Quality Assurance focal point.

(3) Develop QLPs, AFOLDS and CA-DATAQUERY Retrievals, etc. for information and develop trend analysis.

b. FSO:

Follow locally developed guidance.

c. ANG:

Same as FSO.

5. TASK - Directorate One-Time Requirements Focal Point.

a. OPLOC:

Formulate responses to the Deputy Director for Accounting for any one-time taskings that are delegated to our branch.

b. FSO:

Provide information to Accounting Directorate as required.

c. ANG:

Same as FSO.

6. TASK - Serve as Directorate Training Program Monitor.

a. OPLOC:

- (1) Develop directorate training program guidelines.
- (2) Monitor division/branches to ensure training programs are in place and active.
- (3) Perform random task evaluations within the directorate.
- (4) Make recommendations for training program improvements.
- (5) Review directorate management indicators to identify possible training deficiencies.

b. FSO:

Follow local base procedures for training program.

c. ANG:

Same as FSO.

7. TASK - Perform Database Validations of Data Elements in the General Accounting and Finance System (GAFS).

a. OPLOC:

(1) Review the FSR/PSR/DSR and CSR/FSR Zero Balance Disk Check Listings and the FSR/PSR/DSR Data Element Audit Listing, that are systematically produced from any invalid or incompatible accounting data element quarterly.

(2) Reference OPLOC coding package for correct accounting data elements.

(3) Direct correction of any erroneous data elements using QC, QF, or QP procedures outlined in AFM 177-370, section 21.5.

(4) Review the NBQ050 listing the next day to ensure corrections were accomplished.

b. FSO:

No action required.

c. ANG:

Same as OPLOC.

8. TASK - By-Others Analysis.

a. OPLOC:

(1) Research By-Others that were received at the OPLOC, but were not previously obligated in GAFS or CPAS. (What was not done and by whom?)

(2) Review intransit for causes.

b. FSO/ANG:

No action required.

9. TASK - Overall Accounting and Report Analysis.

a. OPLOC:

(1) Determine root cause of recurring and non-recurring accounting errors. Recommend corrective action. Follow-up to determine if results were effective.

(2) Research report error(s) to determine the root cause of the error(s). Recommend corrective action and follow-up procedures to ensure corrective action was appropriate.

(3) Research late report problems to determine the root cause of the late report and recommend corrective action(s).

(4) Prepare flowcharts on the work processes that are required to be completed daily, weekly, monthly, and annually; especially in the report areas and other high visibility areas of concern.

b. FSO:

No action required.

c. ANG:

Same as OPLOC.

10. TASK - Perform Data Base Validations of Data Elements in CPAS.

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a. OPLOC:

- (1) Fund Code, Program Year, BPAC.
- (2) SRAN, MPC and relationship.
- (3) Manager Designator Code.
- (4) OBAN, BPAC.
- (5) PEC, EEIC.

b. FSO:

No action required.

c. ANG:

No action required.

B. FUNDS CONTROL AND FINANCIAL REPORTS BRANCH (ARF).

General Instructions: Ensure that reports are Sent/Received in ADRSS the day following transmission. Ensure acknowledgment of report receipt from receiving activity in E-Mail. Ensure header card is input in transmission file for applicable reports before ADRSS transmission.

1. TASK - Create Addresses and Validate Internal Records (Daily).

a. OPLOC:

(1) Create CSR/FSR/PSR addresses necessary to process daily transactions or clear interface rejects according to AFM 177-370, sections 3.5, 12 and 13, and figures 16-1, 16-6, and 16-7. Branches will request addresses as needed. Exception: ANG will establish/correct/kill all internal records. Prior coordination is required. OPLOC will maintain oversight.

(a) Ensure address is not already established by checking the address directory or paperview.

(b) Verify data elements are correct according to data dictionary AFI 65-601, DFAS-DE 170-5, and the financial coding structure package provided by each FSO. If elements are not in the financial coding structure package, notify the FSO to check on the validity of the data elements.

- (2) Use the FSR address to create the PSR address.

REFERENCE: AFM 177-370 section 5.4(a), sections 12, 13, and figures 16-1, 16-6, and 16-7.

- (3) Validate internal records created utilizing the daily audit list, part 4.

(4) If correction of CSR/FSR/PSR is needed, make necessary changes locally (QC/QF/QP) or process a kill transaction (KC/KF/KP) if no funds are assigned to the CSR/FSR/PSR. Coordinate corrective action that requires mass changes to the database with the FSO.

(5) Create PSR for CPAS maintained expenditures to accommodate MAFR processing.

b. FSO:

- (1) Establish PSR addresses as defined in AFM 177-370, section 3.5.

(2) After verifying data elements, create PSR addresses based on specific request from the GAFS users. Verify fund code, fund type, fiscal year, responsibility center/cost center code (RC/CC), and other data elements per the AFI 65-601 and DFAS-DE 170-5, and FSO coding structure package. If the data elements are not in the financial coding structure package, contact base budget. Provide copies of all coding structure changes to Funds Control and Financial Reports Branch.

- (3) Validate all internal records for your installation before end-of-month.

(4) If correction of internal records is needed, make necessary changes locally or coordinate corrective action (QP/Table C/Table D) with OPLOC.

(5) Appropriate section establishes all DSRs as defined in AFM 177-370, section 3.8.

c. ANG:

(1) Establish CSR/FSR/PSR addresses as defined in AFM 177-370, section 3.5 which are created based on funding documents received from the budget office(s). CSR/FSR addresses are created because there are no previous addresses established for the applicable fund code requested.

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(2) Establish CSR at the level of fund control. You must first verify the address is not already established by checking the address directory or paperview. Establish CSR address; then use the CSR address to create the FSR; and finally use the FSR address to create the PSR address, (reference AFM 177-370, section 5.4(a), section 12, 13, and figure 16-1, 16-6, and 16-7).

(3) After verifying data elements, create additional PSR addresses based on specific request from the GAFS users.

Verify fund code, fund type, fiscal year, responsibility center/cost center code (RC/CC), and other data elements per the AFI 65-601, DFAS-DE 170-5, and FSO coding structure package. If the data elements are not in the financial coding structure package contact base budget.

(4) Validate all internal records for your installation before end-of-month.

(5) If correction of internal records is needed, make necessary changes locally (KC/KF/KP) or coordinate corrective action (QC/QF/QP/Table C/Table D) with OPLOC.

(6) All DSRs as defined in AFM 177-370, section 3.8, are established by the appropriate section.

2. TASK - Validate Coding of New Fiscal Year (FY) Skeleton Records and Prior Year RC/CC Conversion Listings.

a. OPLOC:

(1) Starting September 1, each year, receive the financial coding structure package for the next FY from the FSO. If not received by the date designated on the close-out plan, use the most recent fiscal year package.

(2) Validate coding of all CSR, FSR, and PSR skeleton records created by the NBQT45 (AFM 177-370, section 41) year end programs. These addresses are for the next FY and should be verified against new coding structure received from the FSO as well as the data dictionary (AFI 65-601) and DFAS-DE 170-5. Skeleton records should reflect mass changes to the appropriation coding directed by higher headquarters.

(3) After NBQT45 is coordinated with Systems Administration, verify the Table B listing to ensure correct conversion per AFM 177-370, section 41. Make corrections to ABQT4PUNDD10 as required and request Systems Administration schedule NBQT70 to update Table B. Provide a copy of the Table B data file to civilian pay by downloading to a floppy disk or copying the data file as required.

(4) After conversion, verify that the new FY addresses were accurately added to the database. Review the final FSR/PSR data element audit listing (NBQB50) created by the fiscal year-end conversion.

(5) After conversion, ensure the Open Document List reflects permanent DSRs for new FY interface addresses.

(6) Verify that the prior year addresses were correctly converted by the year-end programs per AFM 177-370, section 41.

(7) Coordinate any discrepancies with the FSO for research and corrections.

(8) By July 1, provide a standard format for the financial coding structure package to the FSO as applicable.

b. FSO:

Starting September 1, each year, budget and resource advisors provide financial coding structure packages to the FSO for the next FY. FSO forwards a copy to the OPLOC Accounts Management and Reconciliation Branch. The package forwarded to the OPLOC should be in a standard format. Standard formats will be provided by the OPLOC before July 1.

c. ANG:

NGB/FMB Funds Management section will forward a copy of the current financial coding book for the ANG bases.

3. TASK - Process QC/QF/QP/Table C/Table D Transactions.

Introduction: These utilities are used to mass change existing records. Requests for changes are received from the Branches, MAJCOMs, base budget offices, and base financial services office. Only the OPLOC can process mass changes of internal records. Take immediate action to clear erroneous addresses.

NOTE 1: CPAS does not have mass delete or update capabilities.

NOTE 2: For ANG bases only: QC/QF/QP processing is authorized. Prior coordination between OAC/OBAN and OPLOC, Chief, Funds Control and Financial Reports Branch is mandatory.

a. OPLOC:

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(1) Before database changes are processed, the Funds Control and Financial Reports Branch advises the Vendor Pay, Travel, Cost Accounting, and Receivables Branches and the FSO of the mass change.

(2) Verify request for data change is valid.

(3) Determine which data change processing should be used to make corrections:

(a) NBQ060, Option 1, for QC/QF/QP change (reference AFM 177-370, section 21.6).

(b) NBQ090 for Table C changes (reference AFM 177-370, section 21.10).

(c) NBQ950 for Table D changes (reference AFM 177-370, section 21.19).

1 Schedule Option 1 with System Administration Division for error edit list.

2 After error-free file, call DFAS-DE/ANAC to attain authority code for NBQ950 run.

3 Contact System Administration Division to schedule option 2 of the table D.

(d) NBQ060, Option 2, for off-line kill action codes. This procedure must be approved by no lower than the Chief, Funds Control and Financial Reports Branch and coordinated with the FSO (reference 177-370, section 37).

(e) NBQ070 for address consolidation and relinkage.

(f) Ensure proper programs (NBQH10) are run immediately following any mass changes to the Data Base for TQ/MICROBAS updates.

(4) Review output listings to ensure the anticipated results were accomplished and no disk check errors occurred.

b. FSO:

(1) Does not have authority to create mass change records.

(2) Verify requests for data changes from local offices.

(3) Coordinate method of data change.

(4) Correct any problems encountered after change is processed.

(5) OPLOC advises FSO by telephone, FAX, letter, or by the output product through the distributive printer when database changes are completed.

c. ANG:

(1) Local PCs will inform Accounts Control of necessary changes.

(2) Verify request for data change is valid.

(3) Request NBQ060, Option 1 for QC/QF/QP change, (reference AFM 177-3770, section 21.6).

(4) Review output listings to ensure the anticipated results were accomplished and no disk errors occurred.

4. TASK - Coordinate, Audit, and Reconcile Annual Conversion, and Output Products (Reference AFM 177-370, Section 41).

a. OPLOC:

(1) Coordinate start of annual conversion with FSO, budget, and System Administration personnel after completion of EOM September reports.

(2) Prior to conversion, provide the Systems Administration Division a consolidated file of FSO locally retained ESP Codes. Air Force-wide retained ESP codes are included in the conversion programs.

(3) Verify and reconcile new fiscal year products to ensure end-of-year (EOY) programs were accomplished successfully.

(a) Using the final, deleted, and converted OBL/AL, reconcile the pre-conversion and post-conversion dollar amounts at the BA or BPAC/project level. Reconcile at OAC/OBAN, BA level for the OBL records and at summary BPAC for AL records.

(b) Ensure the generic extract (NBQH10) was run to update all interfacing systems. Inform Systems Administration that the final NBQH10 must be retained. Contact FSO/FMAS to download HIA file for MICROBAS.

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(c) Review all zero balance disk checks for any errors in the database. Take immediate corrective action to clear erroneous addresses.

b. FSO/ANG:

(1) Prior to conversion, remind budget/resource advisor to provide a list of ESP codes they want to retain through conversion.

(2) Forward list to OPLOC Funds Control and Financial Reports Branch by date established in fiscal year close-out plan.

(3) Coordinate the OPLOC schedule with the base organizations.

5. TASK - BCE Integrated Transaction List (Reference AFM 177-370, Section 53).

Introduction: Establishing addresses for BCE RC/CCs must be monitored closely to ensure they are set up correctly to avoid unnecessary rejects on the extract and integrated listings.

a. OPLOC:

(1) Funds Control and Financial Reports Branch: receive annotated BCE Integrated Transaction List from FSO and forward copies to the appropriate Branch(es) for applicable corrections.

(2) Funds Control and Financial Reports Branch: receive annotated BEAMS/WIMS daily extract list (ABQ16E):

(a) Check BEAMS/WIMS extract list daily for rejects.

(b) Forward rejects to appropriate branch for correction.

(c) Track rejects to ensure corrections have been made using DAL & spreadsheets or other means.

(d) Branches annotate the listing and return to Funds Control and Financial Reports Branch after correction.

b. FSO/ANG:

Assist the OPLOC in obtaining the BCE Integrated Transaction List as required. Normally, this list is submitted directly to the OPLOC by BCE.

6. TASK - Funds Control (Reference AFM 177-370, Sections 20 and 28).

Introduction: Funding documents are maintained at OPLOC and FSO. HQ USAF and MAJCOM forward fund documents to FSO and the OPLOC (except for ANG). When the CBAS/BQ Automated Reconciliation program is implemented, the OPLOC will not receive the funding documents to reconcile targets. The automated products will be used. CBAS will be asked as the final authority for targets. The OPLOC will not load any targets. Estimated release date for CBAS/BQ is February 1996.

a. OPLOC:

(1) Vendor Pay and Travel notifies Funds Control and Financial Statement Branch of on-line FSR or CSR priority management notices. Contact FSO for resolution.

(a) Verify target loads are correct by checking OBADs against the MicroBAS, OBL/AL, or Paperview.

(b) Provide written notification to the applicable Branch if an error is suspected.

(c) Notify FSO of monetary overage conditions and report possible violations of AFR 177-16.

(2) Monitor daily management notice listing for any possible over-commitment or over-obligation conditions not previously identified by the Vendor Pay.

(3) Monitor daily management notice listing for Reimbursable Authority.

(4) Instruct OPLOC personnel on how to determine fund availability through the use of on-line inquiries or by researching fund availability in the OBL/AL, PaperView, or DATAQUERY (references AFM 177-370, sections 20 and 28 and AFMCM 177-417).

(5) Receive original BQ/CBAS reconciliation for all FSO funds. Review to ensure action is taken by FMA/FSO.

(6) Monthly reconcile CPAS daily Funds Status expenditures to Allotment Ledger expenditures.

b. FSO/ANG:

NOTE: Budget or FSO will load targets as applicable and maintain documents as necessary.

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(1) Receive copy of OBAD/Allotment document from the issuing budget activity command or Air Staff. Use a locally designed spreadsheet to reconcile GAFS input to CBAS until the CBAS/BQ Reconciliation Program is implemented.

(2) Receive copy of BQ/CBAS reconciliation as required and coordinate with budget office concerned on any differences between hard copy documentation and targets within BQ.

(3) Monitor Reimbursable Authority to ensure all automatic apportionments are being kept current to prevent CSR notices.

(4) Maintain override control log and coordinate with budget for all levels of monetary shortage requiring override. Approval is given by FSO/Deputy/Chief Accounting Liaison.

(5) Instruct all FSO personnel on how to determine fund availability through the use of on-line inquiries, OBL/A, DATAQUERY, Paperview, or MicroBas.

(6) Monitor DAL or DATAQUERY to determine unauthorized use of override codes in previous days.

(7) Maintain manual funds control if excessive computer downtime warrants.

(8) Monitor all legal limitations to include maximum and minimum targets within the OBAN/Allotment document.

(9) Research any over-commitment using CSR Management Notice List and assist with research of any over-obligation conditions. Coordinate correction with the FMA office concerned and the OPLOC.

(10) FMA/FSO/ANG processes Budget Target loads.

(11) Maintain fund certification letters for identifying authorized personnel at the FSO.

(12) Initiate RCS: ACCT RPT (AR) 170 - Report of Violations of AFR 177-16.

7. TASK - Monitor and Control Use of Override Codes (Daily) (Reference AFM 177-370, Section 6.7).

Introduction: Override codes are financial transaction overrides of fund availability. For CPAS, overrides of computer systems edits can only be accomplished by updating validation tables.

a. OPLOC:

Funds Control and Financial Reports Branch personnel contacts the FSO for override approval. For the CPAS the data administrator will be notified to update the CPAS validation tables.

b. FSO/ANG:

(1) Upon notification from the Funds Control and Financial Reports Branch, the accounting liaison researches the request for override authority and determines why the override of appropriation is required.

(a) Accounting liaison contacts the budget office and/or MAJCOM concerned.

(b) If additional funding is required, request additional funding authority and do not override unless national emergency exists.

(2) The FSO, deputy FSO, or chief of Accounting Liaison is responsible for approving each transaction in which an override code is used. This responsibility must not be delegated lower than the chief of Accounting Liaison.

(3) Accounting liaison maintains a control log of all approved overrides, MART overrides, and bypass actions by transaction identity, date, and explanation. Mandatory override codes OP and OD in the interface operation are not required to be entered in the control log (reference AFM 177-370, section 6.7 and section 16.5).

(4) The accounting liaison reviews the DAL or CA-DATAQUERY to determine if there were any unauthorized use of override action codes in previous day.

(5) Accounting liaison maintains manual funds control if excessive computer downtime warrants.

8. TASK - Reconcile Budget Targets to Source Documents (Reference AFM 177-370, Section 16).

Introduction: On an as required basis, MAJCOM budget offices make changes to existing program(s) or create authorizations for new program(s). Notification of increases and decreases to funding programs are sent by message, fax, LAN, telephone memorandum, etc. from MAJCOM to base level budget. Official funding documents (OBAD) are submitted from MAJCOM to the base level budget office to support changes. These targets are part of the OPLOC's database transfer (DBT) report.

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NOTE: Once BQ/CBAs Automated Reconciliation Program is implemented, this task requirement will be eliminated. Projected software release date is February 1996.

a. OPLOC:

(1) Receive all funding documents. If annual and quarterly targets do not agree with physical documents, ask the accounting liaison at the FSO why differences exist.

(2) Produce an automated budget authority reconciliation as required.

(3) Retain the original OBAD/AL funding document in the applicable budget office. Obtain a copy from MAJCOMs/budget/FSO for OPLOC files.

(4) Use the daily BQ/CBAS reconciliation output listing to validate targets before processing of end-of-month reports.

NOTE: OPLOC will not receive ANG funding documents.

b. FSO:

(1) Input budget targets into GAFS and CPAS as received from FMA/Resource managers. FMA may load targets at some locations. The FSO makes sure copies received are recorded in a locally designed spreadsheet for funds control.

(2) Receive copy of BQ/CBAS reconciliation daily, and coordinate with budget on any differences between hard copy documentation and targets within GAFS.

(3) Maintain override control and coordinate with budget for all levels of monetary shortages requiring an override. Monitor DAL or CA-DATAQUERY to ensure overrides are not being used without authority. FSO, Deputy FSO, and Chief, Accounting Liaison are the approval authorities for overrides in GAFS/CPAS.

(4) Instruct all base FSO personnel on how to determine fund availability through use of on-line inquiries, CA-DATAQUERY, or by researching the OBL/AL.

(5) Maintain manual funds target control if excessive computer downtime warrants.

(6) Monitor all legal limitations to include maximum ceilings and minimum targets within the OBAD/Allotment document. The automated GAFS/CBAS reconciliation should be available in February 1996.

c. ANG:

(1) Input budget targets into GAFS as received from FMA/Resource managers. Recommend copies received are recorded in a locally designed spreadsheet for funds control.

(2) Receive copy of BQ/CBAS reconciliation daily and coordinate with budget on any differences between hard copy documentation and targets within GAFS.

(3) Maintain override control and coordinate with budget for all levels of monetary shortages requiring an override. Monitor Dal to ensure overrides are not being used without authority.

(4) Monitor DAL to determine unauthorized use of override codes in previous days business.

(5) Instruct all base FSO personnel on how to determine fund availability through use of on-line inquiries or researching in the OBL/AL.

(6) Maintain manual funds target control if excessive computer downtime warrants.

(7) Monitor all legal limitations to include maximum and minimum targets within the OBAD/Allotment document automated GAFS/CBAS reconciliation should be available.

9. TASK - Medical Expense Data Extract.

a. OPLOC:

Schedule program NBQD70 with the Systems Administration Division to be run the same night as the DBT report (NBQD10).

b. FSO:

When NBQD70 has been run, download EAS III disk file to a file EASIII.DAT on a floppy diskette and notify medical personnel for pickup of floppy diskette (reference AFM 177-370, section 58).

c. ANG/Rome Lab:

Not applicable.

10. TASK - Reconcile Negative Unliquidated Obligations (NULO).

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Introduction: Unliquidated obligations should normally be a positive balance. Exceptions are progress payments, civilian pay summary, supply summary addresses, travel advances, and refund receivables. A negative AEU/positive AEP in a Supply/Medical Summary DSR indicates a credit was processed in the supply system. Suspicious credits are researched through the Business Funds Branch. Only exempted refund receivables as defined by DFAS-DE, are valid for 1994 and later funds. All other negative ULOs are reconciled with Vendor Pay. Vendor Pay notifies Funds Control and Financial Reports Branch of any management notice 0050 rejects, **"*is not a positive balance,"** that is a valid negative ULO (reference AFM 177-370, paragraph 16.56).

a. OPLOC:

(1) Reconcile all NULOs for validity. Use paperview, OBL/AL, negative ULO retrieval (DFAS-01, DFAS-02 NEG-OLO-Disk), local retrieval, 2P1, 2P6, 2P9, etc.

(2) Coordinate Invalid NULOs with Vendor Pay Business Funds Branch for research and correction.

(3) May require coordination with the FSO to resolve NULOs.

(4) If not zero balanced, research Summary addresses for supply/civilian pay. These should normally clear at end-of-month for supply and at end of the FY for civilian pay.

NOTE: Type vendor codes 4 and 5 may be erroneously posted type vendor 8 or 9.

b. FSO/ANG:

Provide assistance to the OPLOC on any NULO items.

11. TASK - RCS:ACCT RPT(M)1445 - Flash Report of Obligation Status (Monthly).

a. OPLOC:

(1) Coordinate with Systems Administration Division to schedule program NBQL40 Option 4 the same night as the DBT.

(2) Check Flash Report Input Transaction Error List for Errors/Out of Balances, invalid data elements and make any necessary corrections to the ABQL4PUNDC10 file and rerun NBQL40 Option 4.

(3) Once all corrections and adjustments have been made, contact Business Funds Branch and ensure stock fund file is ready. Then schedule NBQL40 Option 5 to merge the stock fund file.

(4) Check report against DBT and transmit report via DDN to DFAS-DE/ADRA NLT 2400 hours, the 5th workday following EOM.

(5) CPAS will produce a 4L1, Flash Report of Obligations Status Transmittal Listing and 4LAO, Flash Report Tape which is interfaced with DFAS-DE.

(6) Verify receipt of report from ADRSS Status Screen.

b. FSO/ANG:

No action required.

REFERENCES: AFM 177-370, section 80.

AFR 177-101, chapter 29, section M, paragraph 29-85.

12. TASK - RCS: ACCT RPT(M)1506 - Foreign Currency Fluctuation Report (As Required).

a. OPLOC:

(1) Update the rate change file (ABQE1AUNDC10) per AFM 177-370, figure 29-3, using rate changes provided on an as required basis by the Federal Reserve Bank by message.

(2) Systems Administration Division is notified to run NBQE10 Option 1 after updates are input.

(3) If errors occur, the ABQE1PUNPL10 list is produced. Corrections are made to the ABQE1AUNDC10 file and NBQE10 Option 1 is rerun.

(4) When all errors have been corrected, process the pseudo file created from the last errorless NBQE10 Option 1 run to update DSR's with the foreign currency indicators being changed.

(5) Notify the Systems Administration Division to schedule NBQE10 Option 3 to list outstanding obligations for report preparation.

(6) Prepare report with data from NBQE10 Option 3 using format outlined in AFR 177-101, figure 29-15.

(7) Report is faxed to DFAS-DE/ADRCI by 2400 hours on the 6th Workday.

(8) Negative Reports are required.

b. FSO/ANG:

REFERENCES: AFM 177-370, section 29.
AFR 177-101, chapter 29, section Q, paragraph 29-111.

13. TASK - RCS: ACCT RPT(RS)3732 - Report of Obligations Incurred Under Authority of Section 3732 (As Required).

a. OPLOC:

(1) Prepare this report when an emergency situation has arisen requiring obligations to be incurred in excess of authority. The FSO notifies the OPLOC of this situation along with the accounting information which pertains to the obligation ASAP.

(2) Data for this report is gathered from the OBL/AL for the accounting class which the obligation occurred.

(3) Send out the report in letter format as prescribed in AFR 177-16 to DFAS-DE/P within 10 calendar days of the obligation.

(4) Send a copy of the report to the installation Comptroller.

b. FSO:

(1) Notify the OPLOC immediately when an emergency situation arises to obligate funds in excess of authority.

(2) After notification, forward all accounting information to the OPLOC.

c. ANG:

No action required.

REFERENCE: AFR 177-101, chapter 29, section D, paragraph 29-28.

14. TASK - RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting (Monthly).

a. OPLOC:

(1) Gather data (CMA Advances, Refund Receivables, etc.) from GAFS. Quarterly, report Receipt Accounts receivables:

(a) Refund Receivables should be coded as Fund Type "T" type vendor 9 except for transactions in Travel Pay which should be recorded as original fund type and type vendor 9 in Processing Center "U".

(b) Receipt Accounts as listed in AFR 177-101 to include Civil Monetary Penalties 571099.

(c) Include Subsistence-in-kind (Fund Code 30 and 32) for prior year on this report. Current year is reported on the HAF-ACF(M)7801 Supplemental.

(2) Data is reported using format in AFR 177-101, figure 29-16, using AF Form 1508 or similar format.

(3) Report is faxed to DFAS-DE/ADC by 2400 hours on the 6th workday following EOM.

(4) EOY Certification required.

b. FSO/ANG:

No action required.

REFERENCE: AFR 177-101, chapter 29, section H, paragraph 29-61.

15. TASK - RCS: CSFA-216 - Status of Allotment Reporting, Army Funds (Monthly).

a. OPLOC:

(1) Uses the EOM Selective Transaction History List to obtain all obligations to suballotted Army appropriations. These obligations are added to prior month obligation amounts to report cumulative amounts. Cumulative expenditures are also reported and are obtained from the OBL/AL.

(2) Transfer current month and cumulative obligations and cumulative expenditures to DA Form 2794 or DA Form 2795 in accordance with instructions in AFR 177-101, chapter 29, figures 29-1 and 29-2.

(3) When reporting on allotments, the report is due to the allotting office by 1200 on the 10th calendar day of the month after the close of the reporting period, unless extension of due date is specifically authorized. When reporting on sub allotments, the report is due to the suballotting office by the close of business on the 5th workday of the month after the close of the reporting period.

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(4) EOY certification is required. Format is obtained from the Department of the Army suballoter.

b. FSO/ANG:

No action required.

REFERENCE: AFR 177-101, chapter 29, section B, para 29-14.

16. TASK - RCS:HAF-ACF(AR)7801 - Status of Funds Database Transmission (Monthly).

a. OPLOC:

(1) Coordinate with all branches to ensure all EOM processing is complete.

(2) Coordinate with the Systems Administration Division to schedule the NBQD10 and NBQF80 (For Foreign Military Sales). Notifies all branches and the FSO/ANG when DBT will be run.

(3) Subsistence in Kind is added after NBQD10 is run and before report is transmitted (AFM 177-370, section 75, paragraph 75-17). (See TASK 13.)

(4) FMS DBT is automatically addressed when NBQF80 is run.

(5) CPAS monitor submit coordinates with Systems Administration Division FMS DBT, 7DBM, Report Tape to Case Management Control Systems.

(6) Transmit report via DDN to DFAS-DE/MAJCOM by 0600 hours on the 5th workday following EOM.

(7) CPAS monitor will produce the 7DBO, DBT Report Tape for CPAS maintained appropriations and submit to DFAS-DE by 0600 hours on the 5th work day following EOM. Data reflected on 7D1, Status of Funds DBT.

(8) Verify successful transmission from ADRSS Status Screen.

(9) EOY certification is required.

b. FSO/ANG:

Ensure all prior month funding targets are loaded before DBT is scheduled.

REFERENCES: AFM 177-370, sections 67 & 75.

AFR 177-101, chapter 29, section A, paragraph 29-1.

17. TASK - RCS:HAF-ACF(AR)7801 (Supp) - Recovery Of Prior-Year Obligations (Monthly).

NOTE: This report has been temporarily suspended. See DFAS-DE/ANAC message 111600Z JAN 95.

a. OPLOC:

(1) Extract data showing downward adjustments to prior year obligations for each processing center.

(2) Match extracted data against the data provided by the FSO and compile results. Enter reportable items on a cumulative spreadsheet which is kept for submission at EOY.

(3) Report cumulative YTD totals using format in AFR 177-101, figure 29-17, to DFAS-DE by 2400 hours on the 8th workday following EOM.

(4) Negative reports are not required.

(5) EOFY Certification is required as part of DBT.

(6) Contact base contracting office to find any contracts with a downward adjustment.

(7) Contact supply funds management to identify any obligated prior-year due-outs which were canceled.

(8) Identify any outstanding prior FY travel orders that were canceled during current FY.

b. FSO/ANG:

Provide assistance to the OPLOC in cases where the cause of the deobligation cannot be determined from documents residing at the OPLOC.

REFERENCE: AFR 177-101, chapter 29, section A, paragraph 29-9(b).

18. TASK - RCS: HAF-ACF(AR)7801 (Supp) - Recovery Of Prior-Year Obligations-DoD Wide Appropriations.

a. OPLOC: See TASK 17.

b. FSO/ANG: See TASK 17.

19. TASK - RCS: HAF-ACF(AR)7801 (Supp) - Military Personnel Appropriation Reimbursement Data (Monthly).

a. OPLOC:

(1) Gathers subsistence-in-kind (Fund Code 30) and Military Personnel Appropriation (Fund Code 32) data from the Receivables Branch, the Schedule of Net Disbursements/Reimbursements Transmittal List, (section II of 7113) and the local budget office per AFM 177-370.

(2) Supplemental data is manually added to the ABQD5WUNDD10 file per AFM 177-370, section 75, paragraph 75.17 prior to transmission.

(3) EOY Certification is required as part of DBT.

b. FSO/ANG:

No action required.

REFERENCES: AFM 177-370, section 75.

AFR 177-101, chapter 29, section A, paragraph 29-9(a).

20. TASK - RCS: HAF-ACF(M)7801 (Supp) - Negative Unliquidated Obligations (Monthly).

a. OPLOC:

(1) Schedule AFOLDS retrieval "NEG-OLD-DISK" the same night as the DBT.

(2) Download the retrieval output file to disk and load on the PC that contains the Negative ULO D-Base software received from DFAS-DE.

(3) Follow step by step instructions provided with the software to run and print the various listings.

(4) Coordinate with the appropriate branch for a determination of status reconciliation (i.e. In Process, Pending and Reconciled).

(5) Prepare Parts I & II of the report and submit to DFAS-DE/ADC by 2400 hours on the 4th workday following EOM.

(6) Forward individual listings to the appropriate branch and the Base Budget Office to assist in research.

(7) For CPAS, run NEGATIVE ULO BY ACRN CA-DATAQUERY and forward to DFAS-DE/ADC.

b. FSO/ANG:

Forward a copy of this report to the base FMA office.

REFERENCE: DFAS-DE Messages.

21. TASK - RCS: HAF-ACF(AR)7801 Supp - Analysis of Unobligated Reimbursable Authority (Annual).

a. OPLOC:

(1) Receive the amount of unobligated reimbursable authority from the Receivables Branch. The amounts will be separated by FMS/Non FMS per DFAS-DE 170-9.

(2) Send information to Funding MAJCOM or DFAS-DE/ADR, for consolidated MAJCOM reporting, by date prescribed on DFAS-DE 170-9.

(3) Provide EOY certification (required).

b. FSO:

Base FMA office coordinates the review of unfilled customer orders to ensure that all amounts recorded are accurate.

c. ANG:

No action required.

REFERENCE: DFAS-DE 170-9.

22. TASK - RCS: AF-AFC(AR)7801 Supp - Schedule of UFOs Moved Forward to Next FY (Annual).

a. OPLOC:

(1) Receive a list of UFO's moved forward from the Base Budget Offices which includes FC, FY, OAC/OBAN, BPAC and MFP.

(2) Label report "UFO's Moved Forward" and submit per DFAS-DE 170-9.

b. FSO:

The base FMA office coordinates review of unfilled customer orders to ensure that all amounts recorded are accurate and provides the list to the OPLOC, Receivables Branch and Funds Control and Financial Reports Branch.

REFERENCE: DFAS-DE 170-9.

23. TASK - RCS: HAF-ACF(AR)7801 Supp - Certification of the Air Force Cadet Fund (Annual).

a. OPLOC:

- (1) Only if servicing the Air Force Academy, accomplish this report.
- (2) Extracts Air Force Academy Cadet Fund (57X8418) data from the BQ system.
- (3) The following information is reported:
 - (a) Total account balance.
 - (b) Undelivered Orders Outstanding (UOO).
 - (c) Accrued Expenditures Unpaid (AEU).
 - 1 Payable to U. S. Government (TV 4).
 - 2 Payable to public (TV 5).
 - (d) Advance to cadets (TV 7).
 - (e) Accounts Receivable (For unfunded cadet payables).
 - (f) Outstanding Cadet Pay Investment Trust Fund (CPITF) Investments.
- (4) Send report to DFAS-DE/ADRA by the 8th workday after EOY.

b. FSO/ANG:

No action required.

REFERENCES: AFR 177-370, section 5.
DFAS-DE 170-9, section C, paragraph 15.

24. TASK - RCS:HAF-ACF(AR) 7801 Supp - Annual Schedule of Independent Unliquidated Obligation Reviews (Annual).

a. OPLOC:

(1) Maintain records of obligations reviewed by GAO, IG, Audit Agencies and Internal Review Staff during the year received from Analysis.

(2) At Year-End, prepare a schedule per instructions in AFR 177-101, chapter 29, section A, paragraph 29-9, and forward to funding MAJCOM by the due date they prescribe.

b. FSO/ANG:

No action required.

REFERENCES: AFR 177-101, chapter 29, section A, paragraph 29-9; DFAS-DE 170-9.

25. TASK - RCS: HAF-DPM(Q)7503 - Appropriated Fund Support to Non-Appropriated Activities (Quarterly).

a. OPLOC:

(1) Verify receipt of the AF Form 226 from BCE (data as shown in AFR 177-101, chapter 26, paragraph 14) and the 226 from Services Squadron.

(2) Post the data from the AF Form 226 received from BCE to GAFS.

(3) Create control record for NZPR10 using procedures in AFM 177-382.

(4) Add the data from the AF Form 226 received from Services to the control card for the NZPR30. Also add the Military personnel data to the NZPR30 control card. Obtain this information from the Extract of Assigned Military Personnel Listing (figure 47-7) generated by the Military Personnel Interface (NBQ100).

(5) Run the NZPR10 which creates the extract tape AZPR1TUNTT10 for direct costs.

(6) Run the NZPR30 which produces the OZPR3AUNAD10 ADRSS file and updates the AZPR3TUNTT11 master file. Send output from NZPR30 to the FSO. FSO forwards output to Services for review.

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(7) Services contact the OPLOC to verify data accuracy. If data is incorrect, Services inform the OPLOC of the changes, and the Funds Control and Financial Reports Branch makes the changes to the control card for the NZPR30. Contact the Systems Administration Division to re-run the NZPR30. Follow steps until NZPR30 is accurate.

(8) Transmit report via DDN to DFAS-DE/ARC NLT 25th calendar day after EOQ.

(9) Verify receipt from ADRSS Status Screen.

b. FSO:

Perform initial coordination to establish procedures with Services/NAFMO and BCE to ensure the AF Form 226's are submitted to the OPLOC.

c. ANG:

Not applicable.

REFERENCES: AFM 177-382.
AFR 177-101, chapter 26, paragraph 26-1.

26. TASK - RCS: HAF-ACF(Q)8108 - Report of Accounts and Loans Receivables Due from the Public (Quarterly).

a. OPLOC:

(1) Receivables Branch provides report information to the Financial Statements and Reports Branch for verification and transmission.

(2) Ensure that Civil Monetary Penalties information is included annually, Receipt Account 571099.

(3) Fax report to MAJCOM by the 8th workday following EOQ.

(4) Provide EOY Certification (required).

b. FSO/ANG:

No action required.

REFERENCES: AFR 177-102, chapter 41.
ILC dated 2 Sep 94.

27. TASK - RCS: HAF-ACF(Q)7163 - Request for Transportation Audit Data (Quarterly).

a. OPLOC:

(1) The Funds Control and Financial Reports Branch must be familiar with procedures in AFR 177-101, section J.

(2) This report is required from overseas bases authorized to retain original transportation vouchers for audit by authority of GSA.

(3) Due to General Services Administration, Office of Transportation Audit (BNCP), Washington DC 20405 by the 15th workday following EOQ.

(4) Send an info copy to MAJCOM.

b. FSO/ANG:

No action required.

NOTE: This report is only done at overseas locations.

REFERENCE: AFR 177-101, chapter 29, section J, paragraph 29-69.

28. TASK - RCS: DD-COMP(AR)1536 - Report of Panama Related Costs (As Required).

NOTE: This report is only accomplished at Howard AFB, Panama.

a. OPLOC:

b. FSO:

c. ANG:

REFERENCE: AFR 177-101, chapter 29, section P, paragraph 29-103.

29. TASK - RCS: HAF-ACF(Q)8801 - Management Expense and State Data for Air Force Forest Management Program (Annual).

a. OPLOC:

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(1) Gather data from GAFS which was deposited into 573875.0* or expenses shown in RC/CC XX461J.

(2) Due to DFAS-DE/AR NLT the 20th CD of the month after the end of the 4th Quarter.

(3) Negative reports are not required.

b. FSO:

(1) Initially establish procedures with BCE to submit information directly to the OPLOC. Provide assistance to the OPLOC as required.

(2) Forward BCE information directly to the OPLOC.

c. ANG:

Not applicable.

REFERENCE: AFR 177-101, chapter 31.

30. TASK - RCS: HAF-CVA(Q)7113 - Report of Contingency Expenditures (Quarterly).

Introduction: This report is a base-level responsibility. Preparation can be a FSD/FMA/Protocol function.

a. OPLOC:

(1) Provide copies of contracts and payment vouchers to the FSO as required.

(2) Establish FSR for PEC 91515F contingency fund money as required.

b. FSO:

(1) Accomplish this report for the commander.

(2) Prior to incurring commitments, the Protocol Officer forwards a staffing sheet to the base FMA office and the Comptroller to determine if contingency funds are authorized. Once the determination is made that the funds can be used, the Protocol Officer forwards a AF Form 9 or local form to the FSO for funds certification and commitment. The Protocol Officer forwards the following backup documentation to the Financial Statements and Reports Branch:

- (a) Copy of staffing sheet.
- (b) Date/Type of function.
- (c) List of attendees broken down by category.
- (d) Guest of Honor, including home town.
- (e) Gifts/Mementoes presented.
- (f) Voucher copy (Payment voucher)
- (g) Total amount.

(3) Prepare the report using AF Form 134 (manual or automated).

(4) Obtain commander's signature.

(5) Forward signed AF Form 134 and documentation to MAJCOM by date prescribed by MAJCOM.

c. ANG:

Not applicable.

REFERENCES: AFR 177-101, chapter 29, section C.
AFI 65-603.

31. TASK - RCS: DD-COMP(SA)1466 - Report of Expenditures in Support of Secret Service (Semi-Annual).

a. OPLOC:

(1) Uses the OBL/AL, Paperview, or retrieval to extract data for ESP codes RA and UA, Emergency Special Project Audit list

(2) Obtain copies of payment documents, vouchers, and contracts to identify the protector for each obligation. Validate that the charges are correct. If charges should not be charged to ESP RA and UA, ensure corrective Journal Vouchers are prepared and processed.

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(3) Prepare report in the format provided in AFR 177-101, Figure 31-2. Remember to include the cost of military and civilian wages in the personnel services and benefits category.

(4) Submit original report to DFAS-DE/ARC by 2400 hours the 20th calendar day following the reporting period (31 Mar & 30 Sep) using format in AFR 177-101, figure 31-2. NOTE: Expenses are reported by person protected.

b. FSO:

(1) Ensure all related costs for Secret Service support are properly ESP coded per AFR 177-101, chapter 31, section D.

(2) Prepare and submit Request for Reimbursement Letter to the Secret Service.

c. ANG:

No action required.

REFERENCES: AFR 177-101, chapter 31, section D.
AFM 177-102, chapter 35.

32. TASK - Monitor and Age Locally Maintained Deposit Funds (Reference DFAS 177-101, Section G).

a. OPLOC:

(1) Branches are required to post deposit fund transactions as shown in AFM 177-370, section 19.13. The Disbursing Division maintains a subsidiary ledger detailing individual entries that make up the balance of the deposit fund appropriation (57F387B, 57F3880 and 57F3875). All other deposit funds are maintained by appropriate branches. Each entry must be supported by case files as referenced in the DoDFMR 7000.14-R, Volume 5, sections 0504 & 0804.

(2) Reconcile deposit fund balances in the subsidiary ledgers provided by the branches to the Allotment Ledger Balances and the Open Document List. The deposit fund balances should all agree. If they don't, coordinate with the appropriate Branch for research and correction of the difference.

(3) Monthly, age the deposit funds using the subsidiary ledger per AFR 177-101, chapter 27, paragraph 53. Provide this information quarterly to the General Funds General Ledger associate who prepares certification in accordance with AFR 177-101,

section G, chapter 27, paragraph 53. (This TASK can be augmented by AFOLDS retrievals and automated spreadsheets.)

b. FSO/ANG:

(1) If FSO receives a cash or check collection and cannot determine the appropriate accounting classification to use to refund/reimbursement, the accounting liaison prepares a DD Form 1131 to record the funds into the Deposit Fund.

(2) Send all supporting documents to the Receivables Branch to assist them in determining what is the appropriate accounting classification and the reason for collection action.

REFERENCES: AFM 177-370, section 13, paragraph 13.7
AFR 177-101, chapter 27, section G, paragraph 27-53

33. TASK - RCS: HAF-ACF(SA)7105 - General Funds General Ledger (Other than Stock & Industrial Fund) (Quarterly).

a. OPLOC:

(1) Schedule the NBQK40 and the NBQK50 with the Systems Administration Division at EOM (the same night as the DBT).

(2) Gather various external information needed for input into the GFGL. The supply listings can be retrieved from the Vendor Pay and Travel Division, Government Branch. The various BCE listings will be forwarded from BCE by Express Mail. The DCPS OPLOC will forward the Leave Accruals & Benefits Listings semi-annually (30 Mar & 30 Sep).

(3) Gather various information needed to input into GFGL that can be obtained from GAFS using AFOLDS or similar retrievals (i.e. Advances paid to contractors, progress payments, CMA Advances, etc.)

(4) Prepare an optional spreadsheet or checklist (by Site Code) to record all adjusting entries. This will assist in ensuring that final NBQK40 contains proper account balances prior to submission of the final report(s). This spreadsheet should be used for comparison only and should not be used for final reconciliation.

(5) Use AFP 177-31 (or applicable DFAS Regulation) to assist in preparation of adjusting entries in Journal Voucher format.

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(6) Input properly prepared and certified Journal Vouchers into GAFS to the proper General Ledger accounts.

(7) Verify Journal Voucher entries with the Daily Audit List the day following the postings.

(8) Verify automated Supply Listing (M-12) and Medical Materiel Supply Interface with the Daily Audit List and the NBQK40.

(9) Schedule an NBQK40 to run again as of the same EOM date.

(10) Verify that the NBQK40 zero balances and that subsidiary account totals are equal to the control account totals.

(11) Prepare footnotes for those accounts that have abnormal balances, significant changes from the last report or any operational changes.

(12) Forward a copy of the NBQK40, Certification of Reconciliation of Accounts, Footnotes, Schedule of Deposit Funds and Aging of Deposit Funds Schedule (see TASK 32) to DFAS-DE/ADC by 2400 hours on the 20th Calendar day following EOQ.

(13) Year-End Closeout. Ensure that all EOY processing for the GFGL is completed prior to EOM October.

(14) Review and examine Real Property transactions (1441) for possible prior period adjustments.

(15) Review FIABS A-D035J-401-DA-L01 (General Fund General Ledger Summary) on a daily basis. Analyze and research all questionable balances.

(16) Validate that the FIABS "Z" records have been interfaced into GAFS (BQ).

(17) Validate that the monthly net change and cumulative balances in GFGL agree to the FIABS end of month Stock Fund General Ledger Summary (Part III of A-D035J-401-DA-L01).

(18) Using the FIABS Reconciliation Summary List (A-D035J-101-MO-L35) for Inventory Category Code "Z", prepare permanent journal vouchers into GFGL for required adjustments as listed on this product. No journal vouchers are required to FIABS since the reconciliation process automatically updates the end of month position for these GLAs and rolls this data forward into the current processing day.

(19) Using the FIABS Ending Balance List (A-D035J-201-MO-L19) reconcile to the GFGL ending balances. If any differences exist, make necessary adjustments to the GFGL ending balances.

(20) Using the FIABS Data/Reporter Intransit from Procurement, prepare interim journal voucher to record the intransit dollar amount. For investment items, the following entries are required:

DEBIT GLA	CREDIT GLA
144/01	311/79 Standard Price

This interim journal voucher should be reversed the following month.

b. FSO/ANG:

Act as a Liaison between the OPLOC and the Base Level Functions to obtain all necessary information (AF Form 1441, CAS-B, etc.) that is not received by the OPLOC.

REFERENCES: AFM 177-370, sections 70 & 90.
AFR 177-101, chapters 12 & 13.
AFP 177-31.

34. TASK - RCS:IRCN 1032-OPM-MO - Monthly Report of Federal Civilian Employees (Monthly).

a. OPLOC:

(1) Extracts current month payroll expenses for EEIC's 391, 392, 396 by site code from OBL/AL.

(2) Determine percentage change from the previous period. If change is 25% or greater, a footnote is necessary.

(3) Contact the Defense Civilian Pay Office and/or Base Budget Office for the explanation of change.

(4) Prepare the report as prescribed in AFR 177-101, figure 31-3.

(5) Fax to DFAS-DE by 2400 hours 12th calendar day following EOM.

b. FSO/ANG:

No action required.

REFERENCE: AFR 177-101, chapter 31, section C, paragraph 31-12.

35. TASK - Year-End Focal Point for the Accounting Directorate.

a. OPLOC:

(1) Coordinate with Accounting Branches and participate in any year-end OPLOC close-out meetings.

(2) Review checklist to make sure all suspenses are accomplished.

b. FSO/ANG:

(1) Take OPLOC year-end close-out checklist and coordinate with budget.

(2) Assist OPLOC with EOY activities as deemed necessary by OPLOC and base level comptroller.

36. TASK - Monitor Interface Processing (Reference AFM 177-370, Section 49).

a. OPLOC:

(1) System interfaces allow for the processing of accounting transactions from other systems into GAFS (reference AFM 177-370, section 49.3). This allows thousands of transactions to be processed in a short period of time. The batch creates a file of transactions that are in the GAFS language and indicates rejected transactions. The Pseudo posts accepted transactions into GAFS.

(2) Coordinate interface scheduling between appropriate Branch or FSO and Systems Administration Division.

(3) Some transactions do not meet parameters necessary for GAFS and reject either on the batch or pseudo. Receives a rejected transaction listing (I5A output print) and pseudo listing from the Systems Administration Division showing rejected interface transactions. The appropriate branch researches and manually inputs all rejects into GAFS. Batch rejects show the error conditions (AFM 177-370, figure 49-1).

(4) Distribute Pseudo Reject and Acceptance listings to appropriate branch according to Processing Center Codes identified in IMC 95-6 DFAS-DER 177-101.

(5) Coordinate Military Personnel expense with the FSO accounting liaison office to resolve.

(6) Coordinate BEAMS and WIMS with the local base civil engineering activity. Forward corrections to the Business Funds Branch.

(7) FIABS E, S, and Z records should be coordinated with the Business Funds Branch.

b. FSO:

(1) Work with the OPLOC Accounts Management and Reconciliation Branch to research batch and pseudo rejects for military personnel.

(2) When necessary, assist the OPLOC in contacting base civil engineering to resolve rejects that cannot be resolved at the OPLOC for BEAMS and WIMS.

(3) For military personnel interface, contact the Military Personnel Flight (MPF)/Personnel System Manager (PSM) to resolve interface rejects. Then process table 33 updates as needed to correct future interfaces (reference AFM 177-370, section 49).

(4) Late in the processing month, MPF runs File 8 desire listings and gives print to FSO.

(5) FSO edits table 8 file and notifies MPF that corrections and updates have been completed.

(6) MPF updates table 33, runs listings, and sends copies to FSO.

(7) FSO verifies corrections are made and asks for end-of-month processing.

(8) MPF runs end-of-month by second workday of following month.

(9) FSO coordinates military personnel interface with OPLOC.

(10) FSO requests table 33 prints from MPF as required.

(11) FSO is the liaison between the Military Personnel Flight and the Accounts Management and Recon Branch for military personnel interface rejects.

(12) FSO works with base manpower office on all military personnel rejects.

c. ANG:

Not applicable.

37. TASK - Bi-Weekly Personnel Cost Report (M10).

a. OPLOC:

(1) Review M10 to see if adjustments are necessary. Adjustments correct the differences between what should have been paid and what was actually paid. Complete NE4M10 control screen with run indicator "R" to re-run M10.

(a) Adjust the rejects from BQ interface in M10 to the same appropriation. Work closely with the personnel researching PIF 1 interface rejects in BQ.

(b) Adjust civilian employment costs not included in PIF 2 such as jury duty refunds, clothing allowance, PCS moving allowances, and NONUS separation allowances.

(c) Ensure that all Report Identification Codes (RIDs) are adjusted including dollars, hours, employee count, and government contributions.

(d) Send copy of Bi-weekly Report (M10) to Resource Advisor at FSO as required.

REFERENCE: AFM 177-372B, volume 1, section 15.

b. FSO:

Not applicable.

C. ACCOUNTING REPORTS - MAFR BRANCH (ARM)

1. TASK - For-Others Voucher Processing.

Introduction: For-Others Processing: These disbursement and collection transactions cite an accountable station number other than the station making the disbursement or collection. The accountable station for-others hard-copy vouchers may be another Air Force, Army, Navy, Marine Corps, Coast Guard, or Office of Secretary of Defense activity (stations not assigned to the paying OPLOC).

a. OPLOC:

(1) Branches provide the voucher copies to the Accounts Management and Reconciliation Branch with supporting documentation attached to each voucher, as necessary the same day original vouchers are forwarded to disbursing. These vouchers identify the accounting classification, the obligating or authorizing document, the nature of the goods and services provided, and substantiate the transaction amount.

(2) Upon receipt of the voucher copies from the Branches and FSOs/ANGs, sort the vouchers by fund code/appropriation and matches them to the Daily Appropriation Summary Ledger (DASL), Part II. The daily voucher copy list can also be used.

(3) Compare each appropriation on the vouchers to the DASL Part II and;

(a) Ensure that for-others copies are properly marked, are legible, and the necessary supporting documentation is attached (reference AFR 177-101, chapter 27, section D, paragraph 27-22c).

(b) Ensure appropriation data elements are accurate.

(c) Create a list of discrepancies, missing vouchers, and transactions not posted and forward to the applicable Branch.

(d) Verify all corrections are processed by the COB.

(e) Process all corrections in order to meet scheduled report due dates provided by DFAS-DE twice a year.

(4) Systems Administration schedules the RCS: HAF-ACF(W)8702A, Voucherless For-Others Report and RCS: HAF- ACF(W)7112A, For-Others Voucher Report .

(5) Sort vouchers by ADSN to prepare documents for weekly for-others reports. Sort voucherless report vouchers into a separate stack since the vouchers are not required to be submitted to DFAS-DE with the 8702A report.

(6) Create an automated spreadsheet for vouchers in each weekly 7112 and 8702A report recording totals by fund code/appropriation fiscal year for comparison against the NBQ330/NBQA60.

(7) Accounts Management and Reconciliation Branch coordinates cutoffs with Systems Administration Division.

b. FSO/ANG:

(1) If the FSO makes an emergency payment involving a for-others payment for the OPLOC, include one copy of voucher payment with all supporting documentation with the daily mail distribution to the OPLOC.

(2) Forward a voucher copy by over night mail with a transmittal letter to ARM the same day you forward the original voucher to disbursing.

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(3) Include with the voucher any other documents necessary to properly identify the charges. Forward to the OPLOC daily.

(4) Transmit by FAX if necessary to meet reporting dead lines.

2. TASK - RCS:HAF-ACF(W)7112 - Cycle Report of Voucher For- and By-Others (Weekly).

a. OPLOC:

(1) Schedule NBQ330/NBQA60 with the Systems Administration Division using the schedule provided semi-annually (Mar & Sep) by DFAS-DE/ADA.

(2) Verify line by line vouchers against the report. Verify totals using the spreadsheet.

(3) Attach vouchers to the Weekly Voucher Copy List. Ensure vouchers are securely attached.

(4) Ensure fund codes and ADSNs that should be processed as voucherless are not on the 7112.

(5) Box the vouchers with the transmittal discussed in AFM 177-370, section 77.2.i and mail to DFAS-DE.

(6) Transmit via DDN to DFAS-DE/ADA NLT 1200 hours on the 3rd workday after the reporting period.

(7) Verify successful transmission indication from ADRSS Status Screen. If access is allowed to the DFAS-DE Amdahl Report Inventory System, sign on and verify receipt of report by DFAS-DE.

(8) Negative Report is Required.

b. FSO/ANG:

Not applicable.

REFERENCES: AFM 177-370, sections 19 & 77.
AFR 177-101 chapter 29, section F, paragraph 29-42.

3. TASK - RCS:HAF-ACF(W)8702 - Cyclic Report of Voucherless Travel For- and By-Others (Weekly).

a. OPLOC:

(1) Accounts Management and Recon Branch controls and reconciles voucherless travel input on a daily basis.

(2) Accounts Management and Recon Branch coordinates with Systems Administration Division schedules NBQV20 on the last day of the cycle per schedule issued Semi-Annually (Mar & Sep) by DFAS-DE/ADA. MAFR must be balanced by end of reporting cycle before NBQV20 is run. NBQV20 may also be scheduled with the on-line processor (reference AFM 177-370, chapter 20, section 20.56).

(3) Run NBQV20 per options outlined in AFM 177-370, chapter 20, section 31.3(f).

(4) Verify vouchers and spreadsheet to the NBQV20. Coordinate any differences with the daily MAFR associates. Discrepancies must be corrected.

(5) Transmit report via DDN to DFAS-DE/ADA by COB on the third workday after the reporting period.

(6) Verify successful transmission from ADRSS Status Screen.

(7) Vouchers are shredded after report is accepted by DFAS-DE.

NOTE: Voucherless travel is being modified to include all appropriations except 17 and 21. This change will be announced in a forthcoming Comptroller Systems Newsletter.

b. FSO/ANG:

Ensure all fund codes that can be processed as voucherless are processed accordingly.

REFERENCES: AFM 177-370, sections 20 & 77.
AFR 177-101, chapter 29, section S, paragraph 29-124.

4. TASK - Receive Cycle Report of By-Others From DFAS-DE.

Introduction: By-other cycles consist of transactions that are paid or collected by another Disbursing Station (other than your ADSN), forwarded to DFAS-DE for forwarding to the appropriate Accountable Station for posting to their General Accounting and Finance System (GAFS). The information is forwarded to the Accountable Station either manually with hard copy documentation, electronically via BLAMES, or both. To review the different types of registers, see AFR 177-101, section E, chapter 27, paragraph 28.

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NOTE: For ANG only: The vouchers plus a copy of the register will be sent to ANG units.

For accountable ADSNs using both CPAS and GAFS, the 7138 cycle is electronically processed in CPAS with the GAFS expenditures appearing on exception report (1B1) for manual input to GAFS.

For By-Others received using the contract payment notice processed from the DFAS-CO, data is electronically received by CPAS with the GAFS expenditures appearing on an exception report (1B2) for manual input to GAFS.

a. OPLOC:

(1) Receive and account for the following registers of By-others:

(a) Weekly RCS: HAF-ACF(W)7112A registers containing transactions by Army (except meal tickets and transportation transactions), Navy, Department of State and Air Force (except DCMOO). These cycles are received from DFAS-DE with hard copy documentation.

(b) RCS: HAF-ACF(AR)8901, containing meal tickets and transportation transactions paid by Army. These cycles are received via BLAMES.

(c) Weekly RCS: HAF-ACF(W)8702A, containing voucherless travel transactions for certain Air Force and OSD funds allocated to Air Force. These cycles are received via BLAMES.

(d) RCS: HAF-ACF(D)7138, containing vouchers paid by DCMOO and DCMRs. These cycles originated from DFAS-CO. DFAS-DE consolidates the data from DFAS-CO by Procurement Instrument Identification (PII) number. See AFR 177-101, chapter 27, paragraph 27-48 for processing instructions.

NOTE: For ADSNs using both CPAS and GAFS only DFAS-CO/ALB payments will be processed using the 7138 process. For DFAS-CO payments, reference direct contract payment notice procedures.

(2) Review, verify and distribute by-others:

(a) After receipt of by-other registers and voucher copies, perform an inventory of the cycle within three(3) workdays ensuring a voucher is present for each line item on the register. If a voucher has multiple line items, only one copy of the voucher will be provided.

(b) Annotate line items on the cycle register with the responsible PC (Air Force Cycles).

(c) When missing a voucher, use E-Mail, message or telephone request to obtain a copy from the Disbursing Station. If further assistance is needed, contact DFAS-DE/ADAA, DSN 926-7764. For DOD cycles (Army/Navy/State Dept. for Air Force), contact the same office and you will be directed to the appropriate office for assistance.

(d) If voucher(s) received do not apply to the ADSN, the OPLOC forwards voucher(s) to the Accountable Station within five (5) workdays, or returns the vouchers to DFAS-DE/ADAA as a "stray" voucher. If a voucher is received that is not listed on the register and cites the station's funds, the OPLOC holds the voucher until future by-others cycles are received. The OPLOC does not process this "stray voucher" without a register. When performing inventory on future cycles, check the file of "stray vouchers" before requesting missing a voucher.

(e) Distribute the vouchers plus a copy of the register to the appropriate Branch for processing during the current month. The number of days between receipt of a cycle and the acknowledgement back to DFAS-DE/Accounts Management and Reconciliation Branch is specified in AFR 177-101, chapter 29-47(c)(1). This information assists in establishing required posting dates (suspense) to the Branches for the completion of each cycle. Include a cover sheet to include requirement for the appropriate Branch to coordinate with Accounts Management and Reconciliation Branch for cycle payments without outstanding obligations.

1 If money is available, contact the FSO for upward adjustment letter Budget Document.

2 If money is not available, contact the FSO for additional funding. If funding is not received by the suspense date determined by the OPLOC, post cycle payment anyway. By-others line items cannot be rejected for lack of funds.

(f) Retain one copy of the annotated Register to indicate when the cycle was received, Branches responsible for each line item, missing vouchers requested, processing suspense dates given to the Branch, and rejected and adjusted lines.

(g) Ensure cut off dates for distribution of cycles are early enough to complete processing prior to end-of-month.

(3) Requirements for Processing:

(a) Process and maintain all By-Others cycles, except HAF-ACF(D) 7138, using the By-Others Control Log (BOCL) described in AFM 177-370, section 34. BOCL programs perform five (5) primary functions:

1 Inventory Control.

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- 2 Control Log Creation.
- 3 BQ Interface Processing.
- 4 Control Log Reporting.
- 5 Control Log Update.

(b) If a locally developed spreadsheet is used in addition to BOCL, see AFR 177-101, figure 27-2, for suggested format. Automate spreadsheet with spreadsheet software.

(4) Complete each line item of a By-Others Cycle Register in **one of three** ways:

(a) Accept and post as received on Register.

(b) Accept with Adjustment. See AFR 177-101, section F, chapter 27, paragraphs 36 thru 39. Ensure Branches provide two copies of all adjustment vouchers to the Accounts Management and Reconciliation Branch.

(c) Reject the line to DFAS-DE. See AFR 177-101, section E, chapter 27, paragraph 32. Ensure Branches provide three copies of rejects.

(5) To verify the Branches input, use the DASL and the Batch Reject/Acceptance List as follows:

(a) If accepted as received, verify to DASL, part 4.

(b) If accepted with adjustments, verify the adjustment documents to DASL, parts 1 and 2.

(c) If rejected, ensure proper documentation is provided according to AFR 177-101, section E, chapter 27 paragraph 32 .

(d) If corrections to inputs are required, notify the Branch. Verify the correction was made the next business day by checking the applicable part of DASL and the Batch Reject/Acceptance List.

(6) For cycles completed without rejects, prepare 97 Cards inclusion into the HAF-ACF(W)7112 Report (reference AFM 177-370, figure 77-4).

(7) For completed cycles with rejects, send original and duplicate AF Form 1543 with the attached rejected vouchers to DFAS-DE/ADAA with AF Form 1545, reference AFR 177-101, chapter 29, section F. File a copy of AF Form 1543 and 1545 for reference.

(8) Use AFOLDS and CA-DATAQUERY retrievals to verify by-others cycle totals that were processed during the month to the anticipated cycle totals. Run retrieval as needed to facilitate balancing. Insist on all cycles being balanced two days before end-of-month; this will preclude problems caused by adjustment vouchers; reference AFR 177-101, chapter 27, section E, chapter 29, section F, and AFM 177-370, section 34.

(9) Voucherless By-Others (reference AFM 177-370, section 31).

(a) Incoming files are processed from DFAS-DE through BLAMES. When an incoming cycle is received, an NBQV35 is scheduled with Systems Administration as part of end-of-day (EOD) processing. The NBQV35 edits the incoming by-others file, puts the images into a temporary work file, and produces a listing showing any corrective action that needs to be taken by the Travel Accounting Branch.

(b) Distribute one copy of the Register of Voucherless Travel Transaction By-Others List (V30) and all copies of the Accountable AFO Edit Listing (V34) to the travel accounting branch. Retain one copy of the Register (V30) for balancing.

(c) After the Travel Accounting Branch has finished making any corrections, schedule NBQV80, Option 2, with Systems Administration. The NBQV80 provides a list of cycles/transactions for manual processing and/or support for rejected transactions.

(d) After the NBQV80 has finished processing, schedule NBQV40 Option 1. This process allows users to designate the desired processing method (Microcomputer or Pseudo) and also specifies the cycle to process.

(e) Once all the rejects/mismatches have been cleared and the cycle is complete, post to the automated spreadsheet and/or BOCL (reference for BOCL: AFM 177-370, section 34.)

(f) Prepare OJ records to for inclusion with the RCS: HAF-ACF(M)7113 in accordance with AFM 177-370, section 78.

(10) DFAS-CO direct contract payment notice processing. See CPAS office instructions for DFAS-CO direct contract payment notice reported Feb 19, 1995.

b. FSO:

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(1) When an outstanding obligation is not available for cycle payments, coordinate resolution with the OPLOC.

(a) If money is available, forward OPLOC an upward adjustment letter Budget Document.

(b) If money is not available, request additional funding. (FMA should assist in obtaining additional funding, if necessary).

c. ANG:

(1) Upon receipt of the vouchers and register, ensure obligations are established.

(2) Prepare adjustments, if necessary and forward by express mail all non-travel documents to the appropriate branch.

(3) Forward all MAFR F JVs by express mail to Accounts Management and Recon Branch.

(4) Code vouchers with FSR/PSR/DSR and process all by-others by date established by the OPLOC.

5. TASK - Receive, Verify, and Report Incoming Interfund Transactions (Daily).

Introduction: Interfund Buyer Processing: The interfund billing system applies to issues or purchases of stock fund/business fund and appropriations financed by Department of Defense Activities.

a. OPLOC:

(1) Receive interfund billings on the BLAMES extract summary listing from end-of-day (NBQ115). DAMES can be used to retrieve missing bills.

(2) Coordinate scheduling of NBQG00 with the Systems Administration Division and the Vendor Pay and Travel Branch (preferably daily) for a cutoff time early enough to ensure posting before end-of-month processing. Recommended start date is the first business day after program EOM NBQJ00 is run.

(3) Review listings created from the BQ program NBQG00:

(a) Check the out of balance/edit listing (G03) daily for bills that do not zero balance. If possible, determine the cause of out of balance and correct the ZBQG0CUNDD30 file. If unable to determine cause of out of balance, delete bill and

request a retransmission using DAMES. If DAMES is unsuccessful, submit a QB1 transaction request to DAAS according to AFR 177-101, 27-91. For any bills with SRAN/fund code not found in VBQ61K file, coordinate with Systems Administration and Vendor Pay and Travel in order to establish a record in the VBQ61K file. Place these bills in the ABQG5EUNDD50 file. Delete any misrouted bills from this file.

(b) Corrections are reflected on the next NBQG00 run.

(c) Distribute GSA/DLA/GSSF bill list (G53) to the appropriate Branch. Retain one copy in the Accounts Management and Reconciliation Branch. These bills are automatically distributed to output files according to information established in the base variable file VBQ61K (AFM 177-370, figure 18-7).

(d) Retain the Recap of Zero-Balance Interfund Bills (G51) listing. This listing may be used for posting the Interfund Control Ledger, Part I. Summary billing records (SBR) for these bills are programmatically placed in VBQG6AUNDD10. SBRs are used as input into program NBQM30 for end-of-month processing. (The Interfund Control Ledger is a locally developed worksheet used to record the receipt, adjustment, and distribution of bills received. Part I is used to post and control bills received (reference DFAS 177-101, paragraph 27-81.)

(e) Process buyer interfund transferred by passing out a copy to the appropriate Branch for manual posting. Retain one copy and add the bill to the Interfund Control Ledger, Part I.

(f) Transfer erroneously received interfund billings identified by the Branch to the applicable agency:

1 Record the original summary billing record in the Interfund Control Ledger, Part I.

2 Create the transfer summary billing record in accordance with AFR 177-101, chapters 27-82, and record it in the interfund control ledger.

3 Mail transferred bill to proper OPLOC/RAFO/DAFO.

4 Ensure any portion of the bill that is not transferred is posted by the Branch.

(g) Audit the Daily Appropriation Summary Ledger (DASL), Part IV, Interfund transactions for bills that have been posted by the Branches. Verify dollar amount, bill number, and appropriations to the retained bill copy. If there are discrepancies, notify the applicable Branch for corrections or Journal Voucher (JV) adjustments. JVs are provided to Accounts Management and Reconciliation Branch but not posted by the

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Branch. Annotate adjustment on the Accounts Management and Reconciliation Branch retained bill copy.

1 Record the JV adjustment to the Interfund Control Ledger, Part II (reference AFR 177-101, paragraph 27-81). Use this part to post and control adjustments made by the buying activity to an improper appropriation or fund code. The adjustment total will always equal zero if you are balanced.

2 As needed, make adjustments for unprocessed billing details to appropriation 57F3885.2000, Interfund Suspense, in accordance with AFR 177-101, chapter 27, paragraph 81i(1). Record these JV adjustments to the Interfund Control Ledger, Part II.

3 Determine the totals posted by appropriation and record these totals in the Interfund Control Ledger, Part III. Use this part to post and control distribution of billings as recorded in base accounting records.

4 When interfund processing is completed for the month, Part I plus Part II adjustments must equal Part III of the Interfund Control Ledger.

(4) Interfund Seller Processing. Air Force offices prepare billings to other agencies through MILSBILLS. The applicable branch for SBSS provides a M28 listing of the billings and a summary billing record disk file; and for FIABS the DD1400 Seller Statement of Interfund Transactions and 2 files: (1) "K" records and (2) "2J" records to the Accounts Management and Reconciliation Branch (reference DFAS-DE 177-101, chapter 27, paragraph 79):

(a) Audit the DASL Part IV as these bills are posted by the applicable branch. These bills will appear as a posting to reimbursement MAFR code "T" to the base stock fund account and an equal posting to disbursements MAFR code "N" for each appropriation charged by the billing office. Verify that the reimbursement and disbursement entries are equal for each bill number and that they match the M28 listing and the FIABS DD1400 Seller Statement of Interfund Transactions. If there are discrepancies, notify the applicable branch.

(b) Record the totals by appropriation to the seller interfund control ledger.

(5) Schedule of Interfund Transactions (Input for RCS: HAF-ACF(M)7113):

(a) Prepare input files for the NBQM30 and coordinate processing time with Systems Administration:

1 The input file ABQM3DUNDC20 consists of the buyer SBR for all the bills processed through MAFR for the month from the VBQG6AUNDD10 and any manual summary billing records from transferred bills. Record format is found in AFM 177-370, figure 79-2. Suspense records for all changes in the interfund suspense account and cumulative suspense records are also included in this file. These records are provided by the appropriate processing center. Information to create suspense records is found in AFM 177-370, figures 79-3 through 79-6.

2 The input file VBQM3SUNDD10 consists of the SBRs for the seller interfund file provided by the Applicable branch.

(b) Reconcile the appropriation balances for the seller, buyer, and suspense statements:

1 The totals on the buyer statement have to match the buyer interfund control ledger totals by appropriation. The totals on the seller statement have to match the seller interfund control ledger totals by appropriation.

2 The current month totals on the interfund suspense audit and transmittal list for account 57F3885.2000 must agree with the current month total in the DASL, Part I.

3 The interfund suspense cumulative balance list for account 57F3885.2000 must agree with the account total in the allotment ledger.

4 Release the balanced files to the appropriate associate preparing the HAF-ACF(M)7113.

5 Create the DD 1400, Statement of Inter-Fund Transactions, in accordance with AFR 177-101, figures 29-5 and 29-6, and forward to associate preparing the HAF-ACF(M)7113.

6 Provide a diskette of 2J records in accordance with AFM 177-370, section 78 to associate preparing the HAF-ACF(M)7113.

7 Annotate all bill copies with the month processed and file.

8 Maintain a listing of buyer bills processed. (Example: Create a file of SBR records, appended monthly, and sort.)

(6) Monthly, DFAS-DE sends out listings showing the buyer interfund status for your OPLOC. These lists are researched and appropriate timely action taken (reference AFR 177-101, chapter 27, paragraphs 94 and 95).

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(a) Unmatched seller listing. Bills reported to DFAS-DE for the OPLOC that have not been processed. Research and annotate per AFR 177-101, chapter 27, paragraph 95:

1 Check bill history files to see if the bill has been processed since the list was run.

2 Check the unmatched buyer list to see if the bill was processed but the SBR was incorrect. Make correction by creating a reverse erroneous SBR and correct SBR. Submit with current month DD 1400 and ABQM3DUNDC20 file.

3 Sign on to DAMES to request remaining bills. If not available at DAAS; send FAE/FTE/FDE to seller. Check the BLAMES extract summary for the next week for receipt of missing bills.

4 Process all bills within 120 days of year/month of credit date of bill. Place bill in suspense S7F3885.2000 and continue follow-up.

5 If no response is received, request assistance from DFAS-DE or absorb any bill that is over 1 year old by charging the funds of the applicable organization. Use the time criteria in AFR 177-101, chapter 27, paragraph 90.

(b) Unmatched buyer listing. Bills processed by OPLOC without matching record at DFAS-DE from seller. Research and mark per AFR 177-101, chapter 27, paragraph 95(a):

1 Check history records to see if bill was processed twice; reverse bill in current month. Process reverse SBR in ABQM3DUNDC20 file.

2 Check current month billing listing to see if bill was reversed by seller and should not have been processed. Reverse in current month.

(c) Unmatched buyer by TADSN; bills transferred to the OPLOC from another Air Force station but not processed:

1 Check the bill history files to see if bill has been processed since the list was run.

2 Contact transferring station for a copy of the bill or reversal of transfer bill.

3 After bill is six months old, request assistance from DFAS-DE.

NOTE: Recent DoD guidance is to process all interfund bills within 120 days of year/month credit date of the bill.

(d) After the unmatched sellers and unmatched buyer bills are annotated with action taken to clear aged interfund transactions forward copies of both listings to the associate preparing the RCS: HAF-ACF(M)7113 (reference AFM 177-370, section 19.45).

(7) Current month billings to Air Force activities listing. Bills reported to DFAS-DE that your OPLOC should have received that month:

(a) Check bill history file to see if bill has been processed since list was run.

(b) Request QB1 action through DAAS.

b. FSO/ANG:

Serve as the liaison between base supply and the OPLOC.

6. TASK - Daily Merged Accountability and Fund Reporting (MAFR) Reconciliation (Daily).

Introduction: Management at all levels must place a high priority on MAFR balancing.

a. OPLOC:

(1) FSO notifies OPLOC Disbursing Branch that daily cash accountability has balanced.

(2) When all FSO's have notified the OPLOC that cash accountability has been accomplished and balanced, and all MAFR has been input, run an NBQH30 using the instructions in AFM 177-370, section 20, paragraph 20-58. Once NBQH30 is completed, run the IPC/BQ Reconciliation. (The IPC/BQ Recon is automatically distributed to the FSOs through Distributive Print.)

NOTE: Disbursing Branch will authorize the MAFR technician IPC sub-administrator privileges.

(3) By using output from IPC/BQ Recon List, notify applicable branches of corrections which need to be made. Accomplish Steps 1 and 2 above until an error free listing is produced.

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(4) The Accountability Branch (see note above) requests an AF Form 1384, Part IV each Friday and balances to the DASL Part III to ensure month to date MAFR is in balance.

(5) Accounts Management and Reconciliation Branch requests IC, MFR9 (see AFM 177-370, section 20, paragraph 20.28) after NBQI00 MAFR 9 rejects are corrected by applicable branches to ensure all MAFR 9 inputs are in balance.

(6) CPAS will interface expenditures it maintains to GAFS for inclusion in the end-of-day processing for MAFR balancing. Batch rejects will be researched and corrected immediately.

b. FSO/ANG:

(1) Ensure all vouchers are input to GAFS by the time set by the OPLOC.

(2) Accomplish daily cash accountability on a daily basis using IPC/BQ Recon run by the OPLOC. NBQS10 will not be run by the FSO.

(3) Notify OPLOC as soon as daily cash accountability is accomplished.

REFERENCE: AFM 177-370, section 20, paragraph 20-58.

7. TASK - RCS: HAF-ACF(M)7113 - Monthly Package Reports of Disbursements and Collection Transactions (Monthly).

a. OPLOC:

(1) When month is in balance, the Accounts Management and Reconciliation Branch schedules the NBQJ00 Option 1 and the ABQA30 with the Systems Administration Division.

(a) Review/Distribute NBQJ00 output as follows:

1 Ensure the AS OF DATE on NBQJ00 is correct.

2 Retain the Monthly IBP/Non-IBP Reconciliation List for IBP Report.

3 The Jumps/MAFR Reconciliation List is distributed to the FSO through Distributive Print.

4 Forward the FMS Collections Report Records (EOM MAFR Supplemental) List to the Vendor Pay and Travel Division.

5 Part II of the Schedule of Net Disbursements/Reimbursements Transmittal List (ABQJ1L) is used for balancing the By-Others by the By-Others associate.

6 Reconcile the 1329 Report/Records Transmittal List against the final 1384 (Part IV) or Form 1219, Statement of Accountability.

7 Balance cumulative amounts by Appropriation/Fund Code. Use the following formula: Prior month cumulative amount + Current month DD 1329/DD 1400 amount + Part II By-Others amount - MAFR balances without a cumulative balance = the Current month cumulative amount.

8 For-Others MAFR codes D and V must agree with 7112 and 8702 MAFR Code C and U balances.

9 Deposit fund cumulative amounts are balanced by adding prior month cumulative reimbursement amounts plus current month reimbursement DD 1329/DD 1400 minus Disbursement DD 1329/DD 1400 plus Part II Reimbursement By-Others minus Part II Disbursement By-Others equals Reimbursement Cumulative amount.

10 Obtain the SF Form 1179 from the Disbursing Branch to be included with the 7113 Report.

(b) Check ABQA30 for MART errors. Annotate and correct as necessary.

(c) Create a disk file for Interfund (0J, 2J, K, K-) and the Disbursing Division creates a disk file with 4J, 5J, 6J, and 7J records for inclusion to the ABQA3CUNDC10 file.

(2) When all MART corrections have been made, schedule second run of NBQA30.

(3) Check NBQA30 for balance errors and correct per DFAS-DE 177-370, section 36. If there are Interfund out of balances (2J, K & K-), refer to the Interfund associate. If there are any out of balances on 4J, 5J, 6J, or 7J, refer these to the Disbursing Division.

(4) Once all errors have been corrected, re-run NBQA30. When a final NBQA30 has been received, transmit report via DDN to DFAS-DE/ADAA by 2400 hours the 4th workday following EOM.

(5) Verify successful transmission from ADRSS Status Screen.

(6) Mail per instructions in AFR 177-101, chapter 29.

b. FSO/ANG:

No action required.

REFERENCES: AFM 177-370, sections 36, 78 & 79.
AFR 177-101, chapter 29, section G, paragraph 29-49.

8. TASK - RCS: DD-COMP(W)1445 - DBOF Flash Cash Report (Weekly).

a. OPLOC:

(1) Request Part IV, AF Form 1384 from the Accountability Branch for Sunday through Saturday MAFR business days prior to COB on Friday.

(2) In Demand Mode through IPF, view file 0TTQUAL* VTTAS1UYDD10 to ensure reporting dates are correct. Use REP command to save file to BQ qualifier and VTTAAR file name. This report is 132 positions in length. Do not view using CTS (conversational time share).

(3) Transmit file via DDN to DFAS-DE/ADRCI by 2400 hours the Saturday following the end of the reporting period.

(4) CPAS will produce a 4L1, Flash Report of Obligations Status Transmittal Listing and 4LAO, Flash Report Tape which is interfaced with DFAS-DE.

(5) Verify transmission was successful from ADRSS status screen.

b. FSO/ANG:

No action required.

9. TASK: MAFR Recons and Suspenses.

Introduction. MAFR Recons are caused by differences in the RCS: HAF-ACF(M) 7113 report cumulative balances submitted by the OPLOC as compared to the cumulative balances computed by DFAS-DE/ADA. Suspenses are caused by differences between the Fund Code/Fiscal Year totals reported on the RCS: HAF-ACF(W)7112 and RCS: HAF-ACF(W)8702 reports as compared to the RCS: HAF-ACF(M)7113 report (DJ and VJ records).

a. OPLOC: Review procedures in AFR 177-101, attachment 2, section B (Recons) and section C (Suspenses).

b. FSO/ANG:

Not applicable.

10. TASK - RCS: DD-COMP(Q)743 - International Balance of Payments (Quarterly).

a. OPLOC:

- (1) Use ABQJ0LUNPL10 of EOM NBQJ00 run.
- (2) Schedule NBQR70 (automatically executes NBQR90 in 950801 GAFS software release).
- (3) Use J0L to validate ABQR9BUNPL10 output lists from NBQR70/NBQR90. Coordinate corrections with branches/FSO. Pull original vouchers to determine correct coding (if necessary).
- (4) Make necessary corrections to the ABQR7DUNDC20 file. Request Systems Administration Division to run NBQR90. Validate corrections were made.
- (5) Merge the ABQR7DUNDC20 file with the ABQR9CUNDC30 file and transmits the ABQR9CUNDC30 file report, via DDN, to DFAS-DE by 2400 hours the 18th calendar day following EOQ.
- (6) Verify successful transmission from ADRSS Status Screen.

b. FSO/ANG:

Attention to detail is essential when using IBP and category codes when inputting transactions into GAFS through ATRAS.

REFERENCES: AFM 177-370, section 91.
AFR 177-101, chapter 28, paragraph 28-8.
Air Force Data Dictionary.

11. TASK - Monitor and Control Use of Bypass Codes (Daily) (Reference AFM 177-370, Section 6.7).

Introduction: Bypass action codes are financial transaction overrides of computer system edits such as data elements not on the MART and when a new appropriation and/or fund code is created by Air Staff and MAJCOM. For CPAS, bypasses of computer systems edits can only be accomplished by updating validation tables.

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a. OPLOC:

(1) For MART bypass action verify data elements by utilizing INQMENU to access the MART in GAFS (reference AFM 177-370, section 5, 20.61, and section 36). Obtains bypass authority for MART transactions from DFAS-DE, DSN: 926-6117, to request addition to the MART.

(2) Accounts Management and Recon Branch maintains a log of approved MART overrides and bypass action codes. Reviews the DAL, part 6 daily to ensure all transactions are listed in the control log.

b. FSO/ANG:

Coordinate with Accounts Management and Reconciliation Branch prior to processing mart bypass for address creations.

CHAPTER 7
FINANCE:
VENDOR PAY AND TRAVEL DIVISION

A. INTERGOVERNMENTAL BRANCH.

NOTE: All BQ PSRs related to Government Branch processes (excluding stock fund interfund) should be created using Processing Center Code of "G". OPLOC disbursement/collection vouchers will use a "G"/"CG" numbering scheme. These will be non-IAPS vouchers.

1. TASK - Defense Printing Service (DPS).

★All bulk printing service is performed by DPS and funded by individual base organizations with the establishment of a DD Form 282. Payments are made centrally by the Navy and cross-disbursed to the appropriate funding activity using a unique by -others cycle. (Cycle number begins with a "D".) Defense Printing may be paid by user's IMPAC card or through By-Others.

NOTE: The term "MORD" in this section is meant to be used as a partial payment record.

a. OPLOC:

(1) MORDs are supported by single annual estimates on DD Form 282, for each account number. Setup DD Form 282 by account number, and add account number to document ID. When setting them up in BQ, include account number on folder label. Document balances should be monitored by each account holder (resource advisor). Controls need to be established by the account number to assist in identifying By -Others line items. The Government Branch should assign a unique sub-processing center code for all printing request MORDs. Recommend PC/SUB PC of "GP".

(a) ★Periodically, but not less than monthly, receives a copy of the Defense Printing Service status report from the Printing Control Officer, with actual amounts to verify cycle charges. For CPAS, obligations are recorded based on the contractual document.

(b) By-Others Processing:

1 Receive unique cycles and registers from Accounts Management and Recon Branch.

2 ★Match payment line items shown on an attached list to MORDs by DPS account number or contract. Match, balance, and input each cycle line to BQ by

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specified suspense dates established by the Accounts Management and Recon Branch. For CPAS, batch lines by account number, and post as a summary total showing the inclusive line numbers for the particular cycle.

(2) When MAFR posting is complete, file By-Others cycle registers and backup lists together centrally within the Intergovernmental Branch.

(3) Match BQ postings to appropriation symbol and OAC. If mismatches occur, ensure appropriate adjustments are made (SF 1081, Voucher and Schedule of Withdrawals and Credits, or OF 1017g, Journal Voucher).

(4) CPAS postings must match to appropriate long line accounting classification elements.

b. FSO:

(1) Construct document numbers as follows:

TRT Positions:

Pos 30-35 = DD0282

Pos 36-37 = BQ site code 2 positions

Pos 38-39 = Fiscal Year

Pos 40-48 = DPS Assigned Account, left justified

A commitment is recorded in CPAS based on a commitment document (purchase request, etc.).

(2) Receive a DD Form 282 for each organization, certify and establish commitment in BQ. Forward to DPS for acceptance.

(3) Receive accepted DD Form 282 from DPS; prepare MORD and forward both to OPLOC. Document numbering should be the DPS assigned account number.

(4) Base resource advisors closely monitor account activity on the DPS provided NAVCOMPT 2193 report to ensure funding levels are not exceeded. Provide funding increases through FSO to OPLOC. Advise RAs to contact the OPLOC for resolution of any discrepancies.

(5) Base RAs must ensure their DPS accounts are properly separated by copier and printing service, and DD Forms 282 and estimates are loaded accordingly.

c. OPLOC (for ANG):

(1) Receive By-Others cycle registers with voucher. Separate by OAC/OBAN, and forward to appropriate site.

(2) Receive annotated registers from sites and process through MAFR system.

d. ANG/Rome Lab:

(1) MORDs are supported by single annual estimates on DD Form 282, for each account number. Setup MORDs by MORD number and account number, add account number as a prefix to the MORD number when setting them up in BQ (include account number on label). Document balances should be monitored by each account holder (resource advisor). Controls need to be established by the account number to assist in identifying By-others line items. Government Branch should assign a unique subprocessing center code for all printing request MORDs.

(2) Periodically but not less than monthly, receives a copy of the Defense Printing Service status report, from the Printing Control Officer, with actual amounts to verify cycle charges.

(3) By-Others processing:

(a) Unique cycles and registers are received from OPLOC.

(b) Payment line items are shown on an attached list and should be matched to MORDs by DPS account number. Each cycle line is matched, balanced and coded for input to BQ by specified suspense dates established by Accts Mgt.

(4) By-others cycle registers and backup lists are filed together centrally.

(5) BQ postings must match to appropriation symbol, OAC and MFP. For any necessary adjustments, prepare and forward to OPLOC (SF 1081, Voucher and Schedule of Withdrawals and Credits or OF 1017g Journal Voucher).

(6) Base resource advisors should closely monitor account activity to ensure funding levels are not exceeded. RAs provide notice of funding increases or any discrepancies to the local accounting office.

2. TASK - Defense Commercial Communications Office (DECCO) Billings.

A defense agency located at Scott AFB (currently) is assigned as the central paying activity to process billing information from GSA who in turn pays commercial vendors for providing DoD activities a telephone service referred to as "Federal Telecommunications System (FTS-2000)."

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a. OPLOC:

(1) Record a MORD, which is usually funded quarterly, for long distance FTS-2000 service for each base. Identify each MORD by a unique identification code from the DCA Form 557, Communications Services Industrial Fund Customer Financial Plan.

(2) Adjust estimated MORD amounts monthly as the base Communications Officer (CSO) receives actual amounts from detail call records.

(a) By-Others Processing:

(b) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a weekly By-Others register. Line items/voucher copies are matched by fund cite to MORDs and processed accordingly.

(c) Match BQ postings to appropriation symbol and OAC. If not, ensure appropriate adjustments are made (SF 1081 or OF 1017g).

(d) CPAS postings must match to appropriate long line accounting classification elements.

b. FSO:

(1) The CSO requests certification of the DCA Form 557.

(2) Prepare AF Form 406 for each fund cite as indicated on the DCA 557. Ensure MORD number is included on the DCA 557 since this number will be referenced on By-Others vouchers for OPLOC processing. Use standard MORD numbering scheme:

Pos 38 = O

Pos 39 = Processing center (G)

Pos 40-41 = BQ site code

Pos 42-43 = Fiscal year

Pos 44-48 = sequential number

(3) The CSO coordinates any funding changes, increases/decreases through the FSO.

(4) In dealing with the CSO, ensure they are notified of the requirement to certify and forward all advance copies of the SF Forms 1080 from DECCO to the OPLOC.

c. OPLOC (for ANG):

(1) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a weekly By-Others register. Copy of By-Others register with voucher is forwarded to OBAN accordingly.

(2) BQ postings must match to appropriation symbol, OAC and MFP. If not, ensure appropriate adjustments (SF 1081 or OF 1017g) are received from OAC/OBAN.

d. ANG/Rome Lab:

(1) The CSO will request certification of the DCA Form 557.

(2) AF Form 406 will be prepared for each fund cite as indicated on the DCA 557. Ensure MORD number is included on the DCA 557 since this number will be referenced on By-Others vouchers for OPLOC processing.

(3) The CSO should coordinate any funding changes, increases/decreases through the FSO.

(4) In dealing with the CSO ensure they are notified of the requirement to certify and forward all advance copies of the SF 1080 from DECCO to the OPLOC.

(5) By-Others Processing:

(a) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a weekly By-Others register. Copy of By-Others register with voucher is forwarded to the accountable unit (OBAN) accordingly.

(b) BQ posting must match to appropriation symbol, OAC and MFP. If not, ensure appropriate adjustments are made (SF 1081 or OF 1017g). Ensure suspense dates are met.

3. TASK - MIPR/Project Orders Processing.

Funding is distributed to other government agencies by two major means, Military Inter-Departmental Purchase Request (MIPR) and Project Orders. Billing will be submitted via a check drawn SF 1080, a cross-disbursed MAFR transaction, or by processing a By-Others transaction where the paying office direct cites the MIPR/PO appropriation. Project Orders, AF Forms 185, are defined as an order placed with a government owned and operated activity such as laboratories, research facilities, and depots. Project Orders are only accepted on a reimbursable basis.

Military Interdepartmental Purchase Request (MIPR, DD Form 448):

(Reference DFAS-DE 7000.4R, DFAS-DE 7010.2R, DFAS-DE 7010.1R)

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This is an economy act order issued by one DoD component or government agency to another DoD component or government agency. The order may be processed as reimbursable or on a direct citation basis. Under the reimbursable category (MIPR category I), performing agency accumulates costs and bills the funding agency upon delivery of ordered articles or performance of the services. Under direct citation acquisition (MIPR category II), the performing activity uses the funding indicated on the MIPR directly on obligation documents such as contracts and contract modifications.

a. OPLOC:

(1) When the acceptance of the Category I MIPR (DD 448-2) is for the support base's funds and is received from the FSO, forward directly to the Intergovernmental Branch for obligation, retaining the MIPR number as the document ID.

(2) If the supported base (FSO) is accepting a MIPR as reimbursable, funds received from another funding agency, send to Accounts Receivable Branch (DFAS-XX/AOR).

(3) When the acceptance of a Category II MIPR (DD 448-2) is received for funds of the supported base, do not take any action; file in suspense file by MIPR number. Once contract or modification is received, decommit (XD, CO) DD 448 and establish obligation in BQ with the appropriate contract number. For CPAS, record as an obligation using the contract function. Upon receipt of contract, establish obligation in BQ only. Disbursements will be received on a By-Others cycle register. (Reference Vendor Pay Desk Top Instruction for Obligation Administration for By -Others processing.)

(4) When the supported base (FSO) is preparing the acceptance of funds from another agency, and the OPLOC is designated as the paying office, ensure contract is loaded in IAPS only.

(a) Ensure X-PSR is created correctly and show all pertinent data elements.

(b) Request that FSO personnel receive and load all AF Forms 9 with appropriate X-PSR which cite other stations' funds in order to facilitate the BCAS interface process.

(5) Create a file folder for each MIPR received and obligated. File documents in central file.

(6) Process payments upon receipt of supporting documents for funds of the ANG units.

(7) Record obligation based on DD Form 448-2 and/or signed acceptance of AF Form 185.

(8) Check Drawn SF 1080s:

(a) Funds provided to certain government agencies require disbursement by check (NASA, Department of Energy, etc.).

(b) Match billing documents with retained copies of MIPRs/POs, and coordinate billed amounts with funding organization POCs for validation of billed amounts.

(c) Process payment voucher, SF 1080; and obtain voucher number and certification from the Customer Services section. Ensure appropriate documentation is submitted to certifying official.

(d) Process MAFR transactions in either CPAS or BQ.

(e) Assign voucher numbers (G prefix).

(9) Cross-Disbursed SF 1080:

(a) Cross-disbursed transactions include payments to the other services, state department, coast guard, other DAOs not yet consolidated, or other OPLOCs.

(b) Follow same procedures as for check drawn SF 1080 except assign a disbursement (G) and a collection voucher (CG) number. MAFR posting must be for both sides of the SF 1080.

(10) By-Others Processing:

(a) Receive transactions via cross-disbursing By-Others registers for vouchers paid by other DoD agencies, DFAS centers, and DAOs who were issued funds via MIPR/PO.

(b) Payment vouchers direct cite the appropriation on the MIPR/PO and are matched to the By-Others line items.

b. FSO:

(1) Receive DD Form 448 which cites "for-self" funding from the requesting/ordering organizations. Certify funding and input commitment into BQ or CPAS.

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(2) Return original DD Form 448 to the ordering activity for distribution to the performing activity.

(3) When FSO receives the acceptance of MIPR, DD Form 448-2, either CAT I or CAT II, forward both the basic MIPR and MIPR acceptance, DD Form 448-2, to the OPLOC.

(4) The FSO should be the designated office, shown in the body of the MIPR, to receive subsequent obligation documents for CAT II direct cite MIPRs. This is necessary to facilitate the unobligated commitment balance reconciliation. Forward all obligation documents to the OPLOC, Intergovernmental Branch section.

(5) Perform follow-up on over aged commitments.

(6) Provide any assistance necessary in obtaining coordination with the base program office/resource advisor (RA) to validate the amounts billed prior to processing of check or no check drawn SF 1080 by the OPLOC.

(a) For outgoing MIPRS, DD 448, AF Forms 185 and 181 will be received from the Requisition Office. Certify and Record as a commitment in either BQ or CPAS. For Foreign Military Sales request Obligation Authority prior to certification.

(b) Forward documents to Procuring Activity.

(c) Receive obligation document (Acceptance) from Procuring Activity and record obligation in either CPAS or BQ, and forward the Obligation Document package to the OPLOC.

(d) FSO receives notification of service performed from local Performing Activity (i.e., JOCAS, G004, etc.).

(e) FSO sends 1080 No Check Drawn or Check to OPLOC for payment.

FSO should include acceptance instructions in MIPR or P.O. to send obligation documents directly to the FSO who will in turn send to the OPLOC for recording of obligations.

c. ANG/Rome Lab:

(1) Receive DD Form 448 which cites "For-Self" funding from the requesting/ordering organizations. Certify funding and input commitment into BQ.

(2) Return original DD Form 448 to the ordering activity for distribution to the performing activity.

(3) When the acceptance of the Category I MIPR (DD Form 448-2) (out-going reimbursable MIPR) is for the support base's funds and is received from the FSO, obligate funds retaining the MIPR number as the document ID.

(4) If the supported base (FSO) is accepting a MIPR as reimbursable from another funding agency, (incoming reimbursable MIPR) create reimbursement record using funding authority as the target.

(5) Follow procedure described in TASK 4, Manual Input on Non-Interfaced Obligations, Vendor Pay Branch, Obligation Administration Section.

4. TASK - Hazardous Waste Disposal Program.

Base disposal of hazardous waste is funded locally and paid via an interfund billing process.

a. OPLOC:

(1) Record AF Form 1348-1, Single Line Item Release/Receipt, as an obligation document citing an existing AF Form 616.

(2) Obtain a copy of the M15/GV912, part 3, list from the funds manager in base supply and file with DD Forms 1348-1.

(3) Monthly, or as required, receive and process MILSBILLS interfund billings. CONUS bases will be automated; however, it should be noted some locations may receive hard copy SF 1080 billings from DLA.

(4) Refer to "Interfund Procedures" for follow-up and billing adjustment procedures.

b. FSO:

(1) Certify AF Form 616 for the base environmental office within Civil Engineers.

(2) Perform monthly/quarterly reconciliation, ensuring all obligation documents have been recorded in the BQ system through the validation of unobligated balance.

c. OPLOC (for ANG/Rome Lab Transactions):

Process payments upon receipt of voucher from ANG.

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d. ANG/Rome Lab:

(1) Record AF Form 1348-1, Single Line Item Release/Receipt, as an obligation document citing an existing AF Form 616.

(2) Obtain a copy of the M15/GV912, part 3, list from the funds manager in base supply and file with DD Forms 1348-1.

(3) Monthly, or as required, receive and process MILSBILLS interfund billings. CONUS bases will be automated; however, it should be noted some locations may receive hard copy SF 1080 billings from DLA.

(4) Certify AF Form 616 for the base environmental office.

(5) Perform monthly/quarterly reconciliation ensuring all obligation documents have been recorded in the BQ system through the validation of unobligated balance.

(6) Refer to Interfund Procedures for follow-up and billing adjustment procedures.

5. TASK - Miscellaneous Intergovernmental Branch Processing.

Receive GBL from Base Level Transportation Offices Citing DBOF Appropriations.

a. OPLOC:

(1) Record obligations on document packages received from FSO.

(2) Government Bills of Lading (GBL) - Establish a MORD, review obligation, and process By-Others.

(a) Standard Base Supply System (SBSS):

(b) Create an obligation detail for excess transportation in the SBSS system by processing 1BW transaction per DFAS-DE 7077.10-M.

(c) Create a file by base in GBL number sequence.

(d) Upon receipt of the By-Others cycle citing GBL number, pull corresponding GBL from the retained file. Process a 1BT transaction in SBSS and post MAFR for that cycle/line number (reference DFAS-DE 7077.10-M).

(e) Create an obligation detail for excess transportation. These transactions will be processed directly into SMAS to maintain a balance with MEDLOG.

(f) Create a file in GBL number sequence.

(g) Upon receipt of the By-Others cycle citing GBL number, pull the corresponding GBL from the retained file. The transportation transactions will be processed directly into SMAS. A balance must be maintained between MEDLOG and SMAS. Post MAFR for that cycle/line number. SMAS accountants will post the journal voucher or transaction into SMAS.

(3) File GBL with By-Others cycle in the By-Others AEP file.

(4) Upon receipt of AF Form 287, establish obligations from Defense Commissary Agency (DECA) billings for commissary issues made to base organizations for non-subsistence purchases.

b. FSO:

(1) Follow guidelines to establish a MORD. Certify funds availability and record obligation in either CPAS or BQ.

(2) Obtain missing GBLs from the base level TMO as needed.

(3) Forward obligations document package to OPLOC.

(4) First Destination Transportation Charges.

(5) Receive AF Form 1149 from organization and certify amounts on AF Form 1149. Forward AF Form 1149 back to using organization. Using organization gives certified AF Form 1149 to base Transportation Management Office for issuing GBLs.

(6) Receive AF Form 287 from base organizations. Certify fund availability and forward to OPLOC for obligation.

c. OPLOC (for ANG/Rome Lab Transactions):

Reference Business Funds Branch, TASK 5, Materiel Expense Interface (SBSS/MEDLOG).

d. ANG/Rome Lab:

(1) Government Bills of Lading (GBL) - establish a MORD, and process By-Others.

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(a) SBSS:

1 Create an obligation detail for excess transportation in the SBSS system by processing 1BW transaction per DFAS-DE 7077.10-M.

2 Create a file by base with GBL control number sequence ensure to annotate the supply system requisition number.

3 Upon receipt of the By-Others cycle citing GBL number, pull corresponding GBL from the retained file. Annotate By-Others register with posting data and forward to OPLOC for MAFR processing.

6. TASK - Interfund Processing.

a. OPLOC:

(1) Accounts Management Branch:

(a) Process Interfund file and zero balance bills.

(b) Accounts Management and Recon Branch has collateral responsibility for the unmatched buyer/seller listing.

(2) Intergovernmental Branch:

(a) Receive zero balance listing (Interfund Bills) from Accounts Management Branch:

1 Check for duplicate bills within the same and prior files, using DFAS-DE procedures.

2 Copy the file into a duplicate file if necessary.

3 Delete any duplicate bills and any matching FK1/FK2 transactions (must be exact match).

4 Delete any follow-up detail (FAE/FAR/FAF/FAS) transactions. These transactions should be reviewed to determine follow-up action that has been or needs to be taken.

5 Special procedures for AVFUELS:

a Locate FJ2's.

b Compare to 1SP transactions processed.

c If FJ2 and 1SP matches by document number, put a G in position 7 of the detail (FJ2) record, and change the FJ2 to FD2. Also, process an SMR adjustment with FIA code 951 and TTPC 8B for the amount of the FJ2. This will offset update from TEX code G (reference DFAS-DE 7077.10-M).

d Specifically look for an Alpha coding within the document number in the detail record on the M01. Correct the Interfund bill file to match the corresponding FP1 transaction and change the document number to match the detail on the M01.

NOTE: Setting up the base variable file to generate a separate file for the FP SRAN will simplify this procedure.

(b) Create folders for all bills in bill number sequence.

(c) Process the Interfund files in the Supply/Logistic system (i.e., SBSS, SMAS, and FIABS).

(d) Receive products and verify hardcopy bills against the D29 for SBSS, A-D035J-601-DA-L32 Buyer Interfund Transaction List for FIABS, and similar products from SMAS/MEDLOG.

(e) Save all A052/A053/A054 Management Notices for research in Paperview.

(f) Work all rejects (per DFAS-DE 7077.10-M and DFAS-DE 7077.4-M).

(g) Post and balance MAFR:

1 Post MAFR for those amounts by Bill Number that have processed in the Supply System.

2 Prepare a JV and Interfund suspense details for unprocessed amounts. Post MAFR to Interfund Suspense Account 57F3885.2000 for the amount of the JV. Give the JV and Interfund Suspense Detail Records to Accounts Management and Recon Branch.

3 File the processed bills in a completed file. Retain suspense files separately for reconciliation. Put a copy of the JV in the suspense file (reference AFM 177-370, section 19, and DoD 4000.25-7-M).

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4 Prepare FAE/FAF follow-up transactions and AUTODIN to the source of supply in accordance with DoD 4000.25 -7-M. or the DLA Handbook.

NOTE: The unmatched buyer seller listing reflects unprocessed Interfund Bills over three months old. Request a copy from Accounts Management and Recon Branch monthly and coordinate submission of QB1 transactions to DAAS.

a Process GSA issues/payments (reference DFAS-DE 7077.10-M).

b Receive copy of computer generated listing from base supply retail outlet.

c Suspense listing (invoice) by date and ticket order number until Interfund bill is received.

5 Receive Interfund billing:

a Pull applicable document(s) from suspense file. If a copy of the bill is not available, contact base supply retail outfit.

b Make applicable changes to FG1 transactions.

c Process and balance MAFR.

(3) Systems Administration Division:

(a) Ensure Interfund bill files are routed correctly by SRAN via the Interface Control Log to the appropriate SBSS/SMAS/MEDLOG/FIABS data base.

(b) Coordinate with the Intergovernmental Branch and each RPS (in supply) the number of transactions which can be processed daily.

b. FSO:

Assist the Operating Location in clearing some rejects. Perform research between the OPLOC and installation level supply organizations; i.e. Medical Logistics and Base Supply's Funds Manager.

c. ANG/Rome Lab:

Assist OPLOC in clearing rejects. Research between the OPLOC and installation level supply organizations; Medical Logistics and Supply's Fund Manager.

7. TASK - Funding Geographically Separated Units (GSU) (Outgoing MIPR, AF Form 616, AF Form 1269).

This process is used only when establishing a supply account for an organizational detachment located away from its home base. Standardize a document numbering system for AF Forms 616, AF Forms 1269, DD Forms 448 (MIPR) and AF Forms 406 (MORD).

a. OPLOC:

Obtain obligation documents and input obligation transaction into BQ or CPAS.

b. FSO:

(1) The Accounting Liaison Office receives the request (AF Form 1269, AF Form 616 or MIPR) from the Budget Office or applicable Resource Advisor.

(2) Assign sequential document number and log in each document, using document ID, FY, and two digit base site code.

(3) Process commitment in BQ or CPAS.

(4) Certify fund availability.

(5) Return original commitment document to requester.

(6) Forward obligation document package to the OPLOC as applicable.

(7) Reconcile commitment balances with the RA per procedures in DFAS-DE 7010.2R and DFAS-DE 7000.5-R. Validate any unobligated balances and obtain any missing acceptances.

c. OPLOC (for ANG/Rome Lab Transactions):

Process documents from ANG per established procedures (AF Form 1269, or AF Form 616 or MIPR).

d. ANG/Rome Lab:

(1) Receive the request (AF Form 1269 or AF Form 616 or MIPR) from applicable Resource Advisor.

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(2) Assign sequential document number and log in each document, using document ID, FY and two digit base site code.

(3) Process commitment in BQ.

(4) Certify fund availability.

(5) Forward a copy of the commitment document to the OPLOC.

(6) Return original commitment document to requester.

(7) Obtain obligation documents and input obligation transaction into BQ system. Forward obligation documents to the OPLOC as applicable.

(8) Reconcile funding document with the customer per procedures in DFAS-DE 7010.2R and DFAS-DE 7000.5-R.

8. TASK - DMAG-AF Customer Orders Processing.

a. OPLOC (Buyer):

(1) Obligate customer funds upon receipt of project orders and COALS.

(2) Government Branch works with FSOs to correct any deficiencies or inquiries.

b. FSO:

(1) Commit customer funds upon certification of valid funding document (i.e., MIPR 448, Cite 616, Project Order (AF 185, Project Order (AFMC) 181).

(2) Provide assistance to the OPLOC as required.

c. ANG/Rome Lab:

Not applicable.

9. TASK - Recording of Obligations Paid By-Others.

a. OPLOC:

(1) Input contract obligation into BQ using appropriate input screen such as Obligation 1 (*GET OBLIG1) (reference AFR 177-370, attachment 3). For CPAS, use the Contract Function, Add Contract Function screen.

(a) Post DSR response found at the bottom of the obligation input screen on the face of the contract.

(b) If a management notice appears at the bottom of the input screen, notify supervisor. Supervisor will clear management notice with Accounting Operations (DFAS-XX/AO) division. Notices can be given for potential insufficient funding and must be dealt with promptly. When any straight obligation transaction (e.g., XO) results in an FSR or CSR management notice, notify Accounts Management (DFAS-XX/AOA). All direct obligations (XO) need to be approved by the FSO prior to input if no commitment is loaded.

(2) Create contract file folder insert contract documents in folder, and provide folders to Accounts Payable Branch for filing in each team's central contract file.

(3) The other obligation documents listed above (other than BCAS contracts) are manually input into an applicable accounting system, CPAS, IAPS or BQ. Reference specific Desk Top Instruction for manual input of non -interfaced obligations.

(a) Manually create contract folder labels.

(b) Follow same procedures for matching to commitment, recording DSR, etc.

(4) Forward all obligations not paid "By-Others" to Obligation Administration Branch.

10. TASK - Commercial Contracts Paid By-Others Cycle Processing Procedures.

(Reference DFAS-DE 7010.1R and the CPAS Office Instruction for DFAS-Columbus Direct Payment Reporting).

These cycles received from DFAS-Denver are made up of transactions that have been paid by another Defense Accounting Office (DAO), DFAS Center, or another branch of service such as Navy, Army, etc. citing FSO funds. Alpha cycles are primarily payments made by other Air Force disbursing offices or OPLOCs; cross disbursing cycles are payments by another branch of service; and numeric cycles are payments by DFAS-Columbus and Direct Contract Payment Notice (CPN) processing from DFAS-Columbus to accountable stations. By-Others cycles are received from the Reports and Analysis Division (DFAS-XX/AR).

a. OPLOC:

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(1) Alpha, Cross Disbursing, and Numeric (daily) (other than AFMC Central Procurement) cycles: Upon receipt of By-Others register and voucher payment documents, pull contract file or inquire BQ via PaperView (reference Tech School Training Guide on PaperView) to locate and validate the appropriation information for each line item on the cycle.

(a) By-Others, paid by another station, contracts are manually input directly into BQ or CPAS by the Intergovernmental Branch. If they are non-BCAS, By-Others contracts will normally interface from BCAS to IAPS to BQ if commitments are set up correctly in IAPS. By-Others should be taken out of IAPS. When loading into BQ, they should be set up as PC code 'G.'

1 Review commitment already recorded on the Open Document Listing (ODL) for Document Summary Record (DSR)/Program Summary Record (PSR) and annotate on face of hard copy contract. For CPAS, the Add Contract Function will provide visibility to the commitment already recorded.

2 If commitment cannot be found on the ODL, contact the appropriate base level FSO for proper PSR/FSR address. For CPAS, if the commitment is not found using the Add Contract Function, go to the Display Purchase Request Function for required information for input. **All direct obligations (XO) need to be approved by the FSO prior to input if no commitment is loaded.**

(b) If the appropriation data in BQ or CPAS agrees with the appropriation data on the By-Others register, process cycle line item in BQ.

1 Sign-on to BQ (reference AFM 177-370, attachment II, figure A2-1).

2 Request DISB1 frame or other appropriate frame for MAFR processing of line items (reference AFM 177-370, attachment III).

a For alpha cycles, input the alpha cycle-id number (e.g. A1), one space, and the line number for the voucher as shown on the register. Left justify and zero fill the DOV data field.

b For cross disbursing and numeric cycles, input the cross disbursing cycle number (e.g. G38) and the line number zero filled in the DOV data field. (Do not input a space between the cycle number and line number).

c For both alpha and cross disbursing cycles, input an alpha "O" that identifies the transaction as a By-Others in the IDEN data field.

3 For CPAS data entry of disbursements, use the Modify Disbursement Function using Ledger Code "O". Reference AFMCM 177-417.

(c) If the appropriation data on the obligation loaded in BQ does not match with appropriation data on the register, process a By-Others adjustment (reference DFAS-DE 7010.1R and AFMCM 177-417).

1 If the mismatch is at the fund code/appropriation level, prepare a SF 1081, Voucher and Schedule of Withdrawals and Credits. Reference DFAS-DE 7010.1R for preparation instructions.

2 If the mismatch is at the subsidiary level, (e.g. OAC, BPAC), prepare an Optional Form 1017g, Journal Voucher.

3 Request MISC1 frame for processing By-Others adjustments in BQ (reference AFM 177-370, attachment III). Input DOV number or Journal Voucher number in place of the By-Others cycle/line number. Leave the IDEN field blank for processing these adjustment transactions.

4 If the By-Others transaction is a disbursement or refund, the credit (incorrect entry) is assigned MAFR adjustment code "F" (incorrect appropriation) and is recorded as a miscellaneous transaction. If the By-Others transaction is a reimbursement, the incorrect entry is assigned a MAFR adjustment code "X" (reference DFAS-DE 7010.1R for MAFR codes).

5 Provide 2 copies of adjustment vouchers to the Reports and Analysis Division.

(d) If line item cannot be matched to a contract obligation in BQ, contact the base level FSO to research.

(e) If the By-Others line item does not belong to the OPLOC, prepare an Advice of Rejection, AF Form 1543 (reference DFAS-DE 7010.1R). Forward 3 copies of AF 1543 to Reports and Analysis Division.

(f) Reattach By-Others vouchers to the By-Others register; file the completed package by month and cycle number in the By-Others section.

(g) As the cycle lines are worked, pull appropriate contract file, annotate cycle number, line item number and date voucher paid, and make monetary adjustments.

1 If voucher payment completes the contract, file contract in completed contract file.

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2 If voucher payment is a partial payment, re-file contract in open contract file with the By-Others section.

(2) For processing under Direct CPN from DFAS-Columbus, see the CPAS Office Instructions for DFAS-CO Direct Payment Reporting. The CPAS retained disbursements in this process will be mechanically balanced after clearing all batch rejects. Those disbursements maintained in GAFS will be balanced against the CPAS 1S1 and 1B2 products. Proper control on the batch rejects and the 1B2 will ensure MAFR balancing.

b. FSO:

The FSO has no responsibilities regarding By-Others processing other than providing assistance in obtaining potential missing obligation documents. Provide the OPLOC with validation of obligation as necessary, along with citing appropriate PSR/FSR to be used in posting. Ensure research of existing commitments and obligations prior to approval.

c. ANG/Rome Lab:

Process same as By-Others register procedures. Registers will be sent from the OPLOC monthly for processing by specified due date.

11. TASK - By-Others Contract Reconciliation (Reference DFAS-DE 7220.2-R).

The purpose of this task is to reconcile all accountable station contract obligation and expenditure balances by each ACRN/accounting line within a contract with the disbursing stations, e.g. DFAS-CO (Columbus Center). Reconciliation is performed using the disbursing station's HAF-ACF(M)7140 Report, the Direct CPN process and the automated Reconciliation System (ARS).

a. OPLOC:

(1) Maintain an audit worksheet or comparable form for each contract by ACRN and MPC 9940 (progress payment) line. Each audit worksheet will show all obligations (contract/modifications) and expenditures (By-Others payments) recorded against an available ULO balances. This will ensure the proper ACRN balance is used.

(2) Access the Open Document Listing using PaperView by inquiring the contract number indicated on the 7140 report list.

(3) For AFMC Central Procurement Acquisition contracts only, access HAF-ACF(M)7140 Report data by inquiring the MOCAS and AMIS systems to reconcile obligations and available ULOs.

(4) Compare the ODL, PaperView or CPAS CA-DATA Query and the 2P1 Product, and the audit worksheet together with the 7140 report. Ensure the ACRN obligation and ULO balances agree with the 7140 report.

(a) If balances agree, the contract obligation is reconciled and no further action is required. File the 7140 sheet in contract folder.

(b) If balances do not agree, research and obtain corrected source documentation from the appropriate office in order to correct the accounting system. If it is determined there is a missing modification, request the modifications from the Obligation Administration section, who will contact the contracting office or the FSO, if appropriate. Missing payments will require written follow-up to the appropriate disbursing station.

(c) Perform written follow-up to the procuring office for status on ULOs when the last estimated delivery data or performance period has been exceeded by six months.

(5) For AFMC Central Procurement Acquisition contracts only, obtain a contract payment history via on-line access or listing from MOCAS and AMIS or the disbursing station to validate expenditures in CPAS or GAFS. If a By-Others payment voucher is found to be missing, contact the Accounting Operations Division who will contact DFAS-DE/AD to determine if missing voucher is in transit or in suspense. If so, request it be included with next cycle submission.

(6) For AFMC Central Procurement Acquisition contracts only, obtain a contract payment history listing from MOCAS or the disbursing station to validate expenditures.

(a) Match audit worksheets by voucher number to the payment history list.

(b) If a By-Others payment voucher is found to be missing, contact the Accounting Operations Division who will contact DFAS-DE/AD to determine if the missing voucher is in transit or in suspense. If so, request it be included with the next cycle submission.

(c) If payment is made citing the wrong accounting station symbol, prepare an Optional Form 1017g, Journal Voucher.

(d) If payment was made citing the wrong accounting station symbol, and is also a different OPLOC, notify DFAS-CO to prepare a SF 1081, Voucher and Schedule

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of Withdrawals and Credits, to correct the transaction and contract to reflect the correct accountable station.

(e) If the sub transaction code shown on the 7140 report is an "F" (final) or "C" (complete), deobligate any remaining ULO (reference DFAS-DE 7220.2-R) . Be sure there are no payments in transit prior to deobligating the ULO by inquiring MOCAS.

(f) File a copy of the 7140 report in the contract and file in the completed "contract file."

b. FSO:

Assist in obtaining missing obligation documents and information required to close out contracts.

c. ANG/Rome Lab:

Local units must be furnished a copy of the 7140 report.

NOTE: Recommend that the OPLOC request a waiver (from DFAS-DE) to allow contract reconciliation on an annual basis due to the shear volume. There is an initiative being developed to automate contract reconciliations entitled the Automated Reconciliation System (ARS). Once completed, instructions will be included in these Desk Top Instructions.

12. TASK - Suspend Payments for Contracts Citing Appropriation in the "Red".

No disbursements can be made for contracts citing appropriations that the Treasury Department has reported as "Over Drawn."

a. OPLOC:

(1) Receive notification that disbursements are prohibited against contracts citing over drawn appropriations from SAF/FM or DFAS-DE.

(2) Obtain the contract file and place it in a separate suspense file.

(a) For IAPS contracts, input status code "U" (User suspended) in the IAPS contract screen; also annotate the contract comment screen with the reason for contract suspension. (Reference DFAS-DE 7077.7-M)

(b) Advise Pay Accounts Payable section to forward all invoices and receiving reports to Obligation Administration section.

(c) If invoices are pending for contracts in the "red", maintain a list of contracts and amounts being held. These items are currently required for reporting to DFAS-DE.

NOTE: To facilitate this step, recommend a Query Language Processor (QLP) be developed to extract contracts linked to specific appropriations that are over drawn.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

13. TASK - Reconcile Negative Unliquidated Obligations (NULO).

Recording of payments, particularly By-Others paid by MOCAS, can cause a specific obligation authority, or more typically, a contract line item to exceed available funding.

a. OPLOC:

(1) NULOs are created most often by posting of By-Others disbursements to centrally paid contracts. (See By-Others task in Desk Top Instructions.) The By-others sub-section will reconcile all By-Others contracts.

(2) For contracts that are paid by the Vendor Pay section coordinate with the Obligation Administration section for clearing of Negative ULO.

b. FSO:

No responsibilities.

c. ANG/Rome Lab:

No responsibilities.

14. ★TASK - Request Current Year Funds For Closed Appropriations.

Every organization must request current year funding for any disbursement against a closed appropriation regardless if there is an obligation recorded. An appropriation is

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considered closed five years after it expires. The majority of these requests will be against Central Procurement Acquisition contracts and the disbursement/expenditure would typically be made by DFAS-CO and is received on a numeric By-Others cycle. An example of an expired account would be fund code 30, fiscal year 5. Operations and Maintenance expires September 30, 1995, and any remaining obligations will be closed September 30, 2000; Fund Code 295 Research and Development (2 year funds) expires September 30, 1996, and is closed September 30, 2001. Any expenditures that occur after these dates will cite current year funding. Ensure upward adjustment package is created, as dollar amount dictates, and proper justifications are applied.

a. OPLOC:

(1) When request letter is received to pay a canceled obligation from the base FSO, record the obligation in BQ/CPAS against applicable contract using current FY funds and Emergency Special Program (ESP) code "ZC". Modification to the contract is not required.

(2) ★Process the disbursement (normally a By-Others cycle transaction) citing the approved current FY funding. A corresponding expense (AEP) entry must be made to the appropriate closed account in fund type "X" using the ESP code "PA".

b. FSO:

(1) Requests for current year funds are initiated by the disbursing station (normally DFAS-Columbus) and are sent to the applicable base FSO.

(2) Forward request letters to FMA, who will provide the appropriate accounting classification to be used.

(3) The approved request letter is returned to the FSO for fund certification and is then processed as a commitment using a specific ESP code provided by DFAS-DE.

(4) Forward the request letter to the disbursing station who will make the payment.

(5) At the same time, forward a copy of request letter to the Obligation Administration section for processing of the obligation.

c. ANG/Rome Lab:

Same as FSO with the following exceptions:

(1) Request letters will be forwarded to FMB.

- (2) Obligation will be processed at the local level.

CHAPTER 7, SECTION B

B. CUSTOMER SERVICE.

1. TASK - Voucher Certification.

Each certifying officer is appointed in writing by the OPLOC, DFAS -XX/F, appointment letters are signed stating associates' responsibility and liability to the account holder in accordance with DFAS-DE 7010.1R and DFAS-DE 7200.1-R.

a. OPLOC:

(1) Accounts Payable Branch provides assembled payment vouchers (e.g., for partial payments - for complete or final payments - pull all documentation from contract folder and attach to voucher). Vouchers will be provided from various teams which will be by voucher number sequence within contract designation prior to giving vouchers to certifiers.

(2) The certifying officer reviews the payment voucher for completeness in accordance with DFAS-DE 7010.2R. Contract files are required only in situations where there are questionable aspects of the payment, paying particular attention to:

(a) Ensure "Remit To" address is same as the contract (invoice, contract, and payment voucher).

(b) Payment/Discount Terms.

(c) Dates (invoice, invoice received, and receiving report).

(d) Dollar Amounts.

(e) Contract number and contract match invoice and DOV.

(f) Accounting Classification.

(g) Invoice number and invoice.

(h) Receiving report, if required.

(i) Freight.

(j) Premium Freight:

1 Medical stock fund contracts, ensure charges are paid by O&M funds.

2 Ensure premium freight is authorized on contractual document.

(k) First and final payments.

(l) Interest Computations (for manually prepared payments).

(m) Effect of modification on payment date.

(3) Certifier returns any voucher with annotated discrepancies to Accounts Payable Branch for correction prior to IPC End of Day. If minor discrepancies can be corrected via pen and ink changes, the certifier changes and initials.

(4) Use of the Consolidated Voucher Certification Sheets (optional). Certifiers sign only for the vouchers they actually review. Certification on individual SF 1034 is then no longer required in accordance with DFAS-DE 7077.7-M, volume III, chapter 14, 14.3.3g(7), figure 14.24. All voided vouchers must be clearly shown on the form. It is recommended that individual certifying officers use their personal stamp to stamp their own signature block on the Voucher certification sheet.

(5) Ensure certified vouchers are stored in a secure area and/or container until delivered to Disbursing Division.

(6) Certifying officials must not be assigned any data entry functions within Vendor Pay. Their IAPS access must be limited to inquiry only. User ID assignment for inquiry access only should be assigned to all voucher certifiers. Use IAPS on an inquiry only basis to answer customer/vendor questions. Include a paragraph in the certifying appointment letter stating the certifier agrees to the above restrictions.

b. FSO:

Vendor contract payments made by the FSO are only authorized for emergency/mission essential requirements (i.e. shut off of critical services is eminent and payment must be made prior to the service being discontinued, or congressional or high level Air Force involvement).

(1) The certifying officer reviews payment voucher for completeness in accordance with DFAS-DE 7010.2R, paying particular attention to:

(a) Ensure "Remit To" address is valid.

(b) Payment Terms.

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- (c) Dates (invoice, invoice received, and receiving report).
- (d) Dollar Amounts.
- (e) Document Identification.
- (f) Accounting Classification.
- (g) Invoice number and invoice.
- (h) Receiving report, if required.
- (i) Documentation to support payment.

(2) Approval to create a manual payment must be obtained from the OPLOC, DFAS-XX/F, Deputy Director for Finance or their designee, usually the Chief of Vendor Pay.

(3) Liaison office is required to immediately DataFax a copy of the complete voucher and supporting documents to the OPLOC, Recon and Reports section (DFAS-XX/FPR) for all manual payments.

(4) Accounting Liaison prepares, assembles, certifies, and assigns voucher number to manually (Smx voucher series, x assigned by the OPLOC) prepared payment vouchers. Hand carry voucher to cashier's cage for check preparation.

(5) A duplicate retained paid voucher copy file is maintained within Accounting Liaison.

c. ANG/Rome Lab:

Not applicable.

2. Task - Voided Voucher Processing.

a. OPLOC:

(1) If the certifying officer determines that payment should be VOIDED, reasons are clearly annotated on a locally developed void worksheet/memorandum and initialed. A voucher copy and memorandum is given to Data Entry. Vouchers to be VOIDED are then voided within IAPS prior to the established time for IPC check processing. Corrective actions should be taken prior to the next IAPS end-of day. Customer Service certifiers retain a copy of the annotated voided voucher worksheet for

turn in with original documents to Disbursing. For large dollar amounts that involve voided vouchers pertaining to FMS, contact DFAS-DE/IRCI for guidance.

(2) Accounts Payable Branch is responsible for input of voided vouchers and returning the VOID memorandum back to Customer Service. Processing of voids must be accomplished prior to Disbursing running checks. This must be a closely coordinated action. Customer Service is responsible for ensuring all voids are identified to allow for enough processing time by Data Entry.

b. FSO:

Any manually prepared voucher that needs to be voided must be coordinated with the FSO's deputy disbursing officer. The original voided voucher must still be submitted with the monthly voucher package to the DFAS-Denver Center.

3. TASK - Provide Customer Service.

a. OPLOC:

(1) Answer all customer inquiries including telephonic, letters, congressionals, FAXs, contracting offices, etc.

(2) Research all inquiries for non-receipt of checks and initiate all required documentation.

(3) If corrective action is required based on results of customer inquiries, notify appropriate Vendor Pay Branch.

(4) Provide guidance and interpretation of rules, regulations, and policies for Vendor Pay Branch. Interpret and apply all Vendor Pay policy and procedural issues and disseminate information and changes to all branch associates.

(5) File all written correspondence with contract. Make contract annotations using the IAPS Contract Comments screen to fullest extent possible to keep record of action taken such as requests for replacement checks.

(6) Respond to inquiries from FSOs, base resource managers when FSO is unable to provide necessary information, military/civilian customers, and commercial vendors. Communicate with appropriate branch for problem resolution. Specific individuals will be identified to assist specific bases as a measurement of sound customer service policy. Designation will be left to local OPLOC management.

(7) Answer Customer Service inquiries within 24 hours by close of business the next business day.

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(8) Maintain Publications Library and reference material as needed.

b. FSO:

(1) Answer all base customer inquiries to the best of their ability. Forward all vendor inquiries to OPLOC. Installation resource advisors should be advised to make local contacts first before contacting the OPLOCs. All research tools should be used to assist customers, such as PAPERVIEW, and IAPS Optional Products that greatly assist in problem resolution.

(2) Perform Accounting Liaison Functions as follows:

(a) Liaison between OPLOC and Base level activities (daily).

(b) Develop schedules and distribute necessary computer products to base customers such as Louis II retrievals as necessary for base level personnel (as required).

(c) Take the lead in resolving open commitments well in advance of fiscal year end and assist OPLOC with EOY close-out as deemed necessary by OPLOC and base level Comptroller (as required).

(d) Validate address coding requirements with the local FMA and create PSR/FSR address (as required).

(e) Maintain and perform fund certification authorizations (daily).

NOTE: Fund certification appointments must be approved by the Financial Services Officer. Upon PCS, retirement, separation, etc., this authorization is canceled. Authorizations are reaccomplished upon change of FSO.

(f) Coordinate and input all fund target changes to ensure proper funding and to avoid rejected commitment transactions (as required).

(g) Separate and distribute IAPS output products and file copies of products (daily). Perform necessary validations and distribution of receiving report request letters.

(3) If corrective action is required based on results of customer inquiries, contact Customer Service Branch at the OPLOC.

(4) Provide guidance and interpretation of rules, regulations, and policies to base organizations.

(5) Respond to inquiries from base resource advisors and OPLOC concerning commitments. Communicate with Customer Service at OPLOC, if necessary, for problem resolution.

(6) Answer Customer Service inquiries within two work days.

(7) Maintain Publications Library and reference material as needed.

c. ANG/Rome Lab:

Same as FSO except for paragraph b (2)(f) above.

4. TASK - PSR/FSR Assignments.

a. OPLOC:

(1) BCAS interfaced contracts that reject, citing For-Others appropriations, need to be coordinated with the FSO. Assignment of X-PSRs is a joint effort with the FSO. All contracts which cite a for-others appropriation but are paid at the servicing OPLOC, should be monitored for receipt of hard copy when record appears on BCAS reject listing.

(2) Whenever a For-Others/open allotment MAFR error is identified, Recon and Reports Branch will correct both the MAFR error and also correct the X-PSR in the IAPS Base Variable File in IAPS to prevent recurrence of errors. This should be done if the X-PSR was loaded incorrectly in IAPS.

b. FSO:

(1) Creation of X-PSRs:

(a) X-PSRs are established for For-Others/open allotment fund sites (e.g., MAFR C, MAFR E, etc.) in the IAPS Base Variable File.

(b) Even though base organizations receive funding directly from issuing office, purchase requests should be sent through the liaison office for recording commitment transactions. To the extent possible, have base/tenant organizations submit all commitment documents citing for-others appropriations (ADSN other than servicing OPLOC) that will be processed at the local contracting office to the FSO for input to IAPS.

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(c) It is highly recommended that local contracting offices do not accept any commitment document without authorization, signature/initials of the FSO. This procedure is needed to avoid having the OPLOC contacting the FSO each time to determine proper lines of accounting and X-PSR when dealing with rejected BCAS transactions.

(d) It is imperative, that when creating X-PSRs, the MART file be reviewed to ensure all required data is input. See IAPS Training Guide, page 22 for input.

(2) For-Self PSR/FSR:

(a) Use BQ Address Directory, verify indicative data (OAC/OBAN, RC/CC, EEIC, etc.) from left to right.

(b) If not found, build address according to base FMA coding structure and guidance with assistance from the OPLOC Accounts Management and Recon division.

c. ANG/Rome Lab:

Same as FSO.

5. TASK - Commitment Processing - See IAPS and CPAS Training Guide.

Process all commitment documents no later than next duty day.

- AF Form 9
- AF Form 616
- DD Form 448
- AFSC 276, Administrative Commitment Document
- AFMC 36, Purchase Request
- AF 830
- AF 185
- AFSC 277, Reimbursable Order
- NAVCOMPT 2193
- NAVCOMPT 2276
- NAVCOMPT 2275
- DD Form 156
- AFLC 49, Administrative Commitment Document
- AFLC 181, Project Order
- AFLC 306, Purchase Request
- DD Form 282
- SF 364 Reports of Discrepancy
- SF 44 (If not funded via AF 616)

- MILSTRIP Requisition

Under normal circumstances, input should be initiated through IAPS, not BQ. Certification of documents should not be accomplished until a valid DSR is obtained from BQ and annotated on retained copy. During periods of IAPS non-availability such as periods of base mergers, ensure AF Forms 9 are suspended for immediate input to IAPS once the system becomes available. For a consolidating base, new data base addresses (PSR/FSR) will be assigned, obtain a new address directory as soon as possible.

NOTE: (1) For processing commitments in CPAS see CPAS Users Manual and Tutorial. (2) Prior to FSO processing any FMS commitments they must ensure that the requisition or custom commitment document number is in SAMIS and Obligation Authority has been requested and approved through CMCS. (3) Requisitions from Special Operations will not be handled with normal source documentation and may require special handling.

NOTE: Using procedures outlined under the Obligation Administration section for commitment of AF Forms 406 and other direct obligation documents is highly encouraged. The recording in IAPS provides for positive funds and document control, ensuring proper reservation of available funding.

a. OPLOC:

(1) The OPLOC will not directly post any obligations, contracts/contract modifications without a corresponding commitment document already recorded (except for those documents listed in paragraph (2) below). All obligation increases must be properly supported and approved by the FSO.

(2) Only exception at this time would be miscellaneous obligation documents, and other direct obligations.

(3) For any manually added obligations such as contract modifications the corresponding commitment is dropped (decommitted) at the time the obligation is recorded by Obligation Administration.

b. FSO:

(1) AF Form 9-Processing:

(a) IAPS:

- 1 Receive AF Form 9 from user.
- 2 Ensure accuracy of accounting classification.

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3 Assign PSR/FSR by using address directory/PAPERVIEW inquiry. Create addresses as needed.

4 Ensure AF Form 98 received from Base Civil Engineering are processed using a Civil Engineer's Workorder Number (cost descriptor BW PSR) and reflect the work order number on the hard copy document when required. Refer to AFM 177-370 to determine which RC/CCs and EEICs require a work order number and BW PSR. Ensure work order numbers are included with IAPS input. This is an extremely important item to avoid rejects when receiving reports are processed. Remember the OPLOC does not have the PR to determine the proper work order number.

5 Ensure the AF Form 9 or AF Form 36, or other appropriate commitment document that have a Job Order Cost Accounting System (JOCAS) Job Order Numbers (JON) are included on documents and subsequently recorded either in IAPS or if appropriate as part of the BQ transaction. Fund certifiers must ensure a JON is provided during time of document certification.

6 Input into IAPS, await DSR and certify. (Use effective date for Qualified AF Form 98.) Load advance planning PRs with an "X" in the FY -ADV-PLAN field and the effective date of YY1001 (where YY is the new FY),"YMMMDD."

(b) Ensure X-PSR is created correctly and show all pertinent data elements.

(c) Request that FSO personnel receive and load all AF Form 98 with appropriate X-PSR which cite other stations' funds in order to facilitate the BCAS interface process.

NOTE: Accounting Classifications for the next fiscal year assignment of a PSR/FSR cannot be added until Year End conversion is complete.

1 Validate accounting classification update (commitment) using the BQ Daily Audit List (DAL). If transactions do not appear on the DAL request an IAPS BQ Transaction Status Report and locate the rejected "XC" transactions. Resolve funding shortfalls and reprocess transactions using the BQ Reject fix process from the Data Entry sub-menu (Option Q).

2 Send original AF Form 9 to Contracting.

3 Maintain duplicate AF Form 9 at Base Financial Services Office for three months after close of year-end. Do not forward copy to OPLOC.

(d) If commitments (AF Form 9) are received citing another station's funds, enter in IAPS if local contracting office will designate the OPLOC as the paying office. Close coordination is essential with local resource advisors in obtaining AF Form 9s citing another station's funds.

(e) CPAS:

1 Receive AF Form 9 from user.

2 Ensure accuracy of accounting classification.

3 Certify Fund Availability after successful entry in CPAS.

4 AF Forms 9 received from Base Civil Engineering are certified and committed in CPAS by document number. No work order number is entered in CPAS.

5 Advance Planning PRs are loaded as Initiations only.

(2) AF Form 9 - Follow-up:

(a) Utilize the BCAS terminal as the main follow-up tool to research method to obtain status of outstanding purchase requests. The BCAS terminal should also be used to obtain PR numbers for contract modifications.

(b) An additional follow-up method is to utilize the Outstanding Purchase Request Follow-up Listing, IAPS optional product Option P, which should be sent to Contracting for validation.

(c) Maintain a suspense copy pending return of original list from Contracting (required action).

(d) Once follow-up list is returned from Contracting with status annotated, maintain file for proof of follow-up. If AF Form 9 is shown as not required, coordinate with resource advisor and decommit document.

(e) If a contract has been issued and obligations are still not recorded in IAPS, obtain a copy of the contract and forward it to the OPLOC for immediate posting.

(f) Use Open PR Listing to determine if additional follow-up is required. Forward listing to Contracting for those PRs which require any additional follow-up. For CPAS, use the 2H2, Unobligated Commitment and Uncommitted Initiations product for follow-up.

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(3) AF Form 9 - Reconciliation. Reconciliation of commitments is required quarterly. However, we recommend the following actions be accomplished monthly:

(a) Run the Outstanding PR Listing.

(b) Validate hard copy AF Form 9 to the Outstanding PR listing. For CPAS, use the 2H2, Unobligated Committed Initiations product for follow up.

(c) Validate hard copy commitment to the BQ system using ODL as an alternative to using the IAPS optional product. (Two different validations are not required)

(d) AF Form 9 no longer in BQ or recorded in IAPS are pulled as contracts are awarded and filed by Form 9 number (Julian date and last four digits).

(e) AF Form 9 in IAPS not in BQ:

1 Inquire BCAS or contact Contracting to determine status of PR.

2 Take appropriate action to record valid commitments or remove from IAPS.

(f) AF Form 9 in BQ not in IAPS:

1 Inquire BCAS or contact Contracting and/or IAPS to determine if a contract is linked to the PR.

2 Take appropriate action to record valid commitments in IAPS or decommit in BQ if the obligation is already recorded.

(g) In BQ and IAPS, no copy of Form 9:

1 Validate BCAS to ensure Form 9 is still open.

2 Take appropriate follow-up action.

(h) Perform Reconciliation of Advance Planning AF Form 9 during the fourth quarter of Fiscal Year.

(i) Verify Reconciliation of Quarterly Qualified AF Form 9 with FMA the week prior to the quarter that funds become available. (See DFAS-DE 7000.5-R,

c. ANG/Rome Lab:

Same as FSO.

6. TASK - Fund Cite Authorizations (AF Form 616).

a. OPLOC:

Not applicable.

b. FSO:

(1) Fund Cite Authorization, AF Form 616 (Automated):

(a) Receive AF Form 616 from the user, recommend annual AF Form 616, 1 Oct - XX Sep with funding provided each fiscal quarter or as additional funding is made available. This is required so the document number remains the same for the entire year and reduces work load. Also advise that a set numbering scheme be applied for specific types of AF Form 616, i.e., the 500 -600 series of form numbers be used only for IMPAC credit cards and the same number is issued the next FY just change the FY designation. This process helps with the reconciliation and identification of obligation documents.

(b) Check AF Form 616, Fund Cite Authority (FCA) for validity and accuracy and issue advice number. Upon initial processing of the FCA determine if the document will be maintained locally, load into IAPS using PSR address with PC code of "S"; or if the form will be sent to another installation that will result in by -others payments, load directly into BQ with PSR address with PC code of "G". See AF Form 616 manual procedures below.

(c) Assign advice number, i.e. SFYXX123, as follows:

- 1 Position 1 = S (locally maintained).
- 2 Position 2-3 = FY.
- 3 Position 4-5 = Site ID
- 4 Position 6-8 = sequential number.

(d) Load AF Form 616 into IAPS. (See IAPS Training Guide).

(e) Limit the number of accounting classifications on the AF Form 616 to as few as possible. OPLOCs will charge multiple accounting classifications when posting

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actual obligations from the accounting classification referenced on the obligating document.

(f) Include instructions on hard copy AF Form 616 that all resulting obligation documents must include the advice number. Copies of obligating documents should be forwarded to the FSO weekly. This is to include all IMPAC approving official statements.

(g) Certify AF Form 616 for fund availability.

(h) Copy of AF Form 616 is maintained at base level only.

(i) Weekly, receive obligating document from user.

(j) Ensure AF Form 616 advice number is annotated on all obligating documents.

(k) Submit obligating documents to OPLOC upon receipt.

(l) Reconcile AF Form 616s:

1 Recommend monthly reconciliation of AF Form 616s (required no less than quarterly per AFR 177-13).

2 Use IAPS AF Form 616 obligation reconciliation listing, IAPS optional product, Option S.

3 Contact users to balance the reverse side of their AF Form 616 with IAPS optional product. Compare recipient's copy with IAPS automated list and correct any discrepancies and forward any missing obligation documents to the OPLOC.

4 IAPS automatically adds deobligated amounts back to the AF Form 616, allowing this commitment balance to be available to the user. This is not in compliance with the regulation. However, since the system is automated and other organizations have automated (also adds back) AF Form 616s balance tracking systems, we have chosen to have the user in all cases, add back the commitment amounts to their AF Form 616s. This add back will be done during the reconciliation process by a one line item entry on the user's AF Form 616.

5 Assign the user a firm expiration date on the hard copy AF Form 616. Enter an expiration date in IAPS that is 10 days after the close-out to allow for mail time to the OPLOC for processing of calls. **WARNING: Tell users that IAPS will automatically decommit the remaining amount on the AF Form 616 once it expires in**

the system. Obligations must be loaded before the AF Form 616 expires and decommits the money from the system.

6 Establish special reconciliation procedures with local civil engineers to validate all CEMAS AF 616 balances.

(m) Recommend all AF Form 616s sent to other installations, not supported by the host OPLOC, have annotation that requests the OPLOC not be designated as the paying office. The resulting expenditures should be a transaction for-others. If the AF 616 is sent to an installation supported by the same OPLOC consider the document as for-self and should be recorded in IAPS.

(2) Fund Cite Authorization, AF Form 616 (manual).

NOTE: The only reason manually maintained AF Form 616s should be issued would be for those obligations that are created and paid By -Others. All other AF Form 616s will be maintained in IAPS.

(a) Receive AF Form 616 from the user recommend annual AF Form 616s, 1 Oct - XX Sep with quarterly funding authority issued as changes to the basic document. Annual advice numbers reduce confusion and reduces workload.

(b) Check AF Form 616 for validity and accuracy and issue advice number.

1 Position 30-36 = H000000.

2 Position 37 = "G" (G for By-Others).

3 Position 38-39 = FY.

4 Position 40-41 = Site ID.

5 Position 42-44 = sequential number.

(c) Input to commitment directly into BQ using the Document ID as stated in b above.

(d) Include instructions on the form to direct the user that all obligation documents are to be sent back to the FSO and must include the advice number. Each obligation will be recorded on the retained AF 616 prior to submission to the OPLOC. This is necessary to determine unobligated balances.

(e) Certify AF Form 616 for fund availability.

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- (f) Copies of AF Form 616 will be maintained at base level only.
 - (g) Receive obligating documents from user as incurred, but not less than weekly. Annotates the obligation on the reverse of the AF Form 616.
 - (h) Submit obligating documents to OPLOC after annotation.
 - (i) Reconciliations of AF Form 616:
 - 1 Recommend monthly reconciliation of AF Form 616, but not less than quarterly.
 - 2 Reconcile FSO copy with requester's copy. Contact requester to provide the reverse side of the AF Form 616 and balance with FSO retained copy. Verify with ODL or PaperView to ensure obligations have actually been recorded. Correct discrepancies as required. Ensure obligations have been recorded, if not, provide copies of hard copy obligating documents or request corrections to obligations as appropriate.
 - (j) During the reconciliation process if commitment balances remain unobligated take action to obtain obligation documents from using organization or take appropriate action to withdraw funds as necessary, if evidence to obligate is not received from the organization.
- (3) AF Form 616 recorded in CPAS:
- (a) Receive AF Form 616 from the user. (Recommend annual AF Forms 616, 1 Oct - XX Sep with quarterly funding authority so the number remains the same for the entire year and reduces workload.)
 - (b) Check for validity, accuracy, and issue advice number certify fund availability, and record as a commitment using the advice number as the Secondary Document Number. The secondary document number is either 8 or 14 positions as described in AFMCM 177-417.
 - (c) Receive obligating document from the user as incurred, annotate obligation on the reverse of AF Form 616 for reconciliation process to be accomplished.
 - (d) Record obligation from above and forward obligation document package to OPLOC.
 - (e) Recommend monthly reconciliation on AF Form 616 (required no less than quarterly).

c. ANG/Rome Lab:

Same as FSO with the following exceptions:

(1) All resulting obligations will be posted to BQ.

(2) Delete paragraph b(2)(g).

(3) Paragraph (3) not applicable.

(4) Change paragraph b(1)(e) to read: Rome Labs will forward information copy of the AF Form 616 and obligation documents to OPLOC for reference.

7. TASK - Process MIPR (DD Form 448).

a. OPLOC:

Not applicable.

b. FSO:

(1) MIPRs to be certified by FSO:

(a) Receive DD Form 448 from outside organization and Determination and Finding Statement from requesting local organization.

(b) Since MIPRs will normally be related to By-Others processing, establish in BQ as a commitment, not in IAPS using PC code of G. Recommend that annotation on the MIPR state that the issuing base's OPLOC not be designated as the paying office.

(c) Recommend document Number be assigned and input as follows:

1 Position 38 = N.

2 Position 39-40 = Fiscal Year.

3 Position 41-42 = BQ Site Code.

4 Position 43-48 = Sequential Number.

NOTE: AFMC locations are to continue using their current numbering scheme, i.e. FY XXXX.

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(d) Certify DD Form 448 for fund availability.

(e) Do not submit DD Form 448 to OPLOC at this time.

(f) Perform follow-up for Acceptance of MIPR (DD Form 448-2) at the 90 day point or sooner if experience dictates. At year end, for reimbursable MIPRs citing expiring appropriations, provide the amount for deobligation purposes to the requiring activity. The amount to be deobligated is the MIPR less valid obligations incurred to complete the order. This complies with Economy Act provisions. Issue an amended MIPR to withdraw any unobligated balances from the performing activity.

(g) Once DD Form 448-2 is received by the FSO, the following actions are accomplished:

1 Accepted as a reimbursable (Category I):

a Both DD Forms 448 and 448-2 are forwarded to OPLOC for obligation.

b Maintain a copy within FSO.

2 Accepted as direct cite (Category II). FSO maintains MIPR file until receipt of actual obligation documents. FSO continues to perform follow-up until all obligation documents are received. If excess funds remain on the MIPR, the organization must prepare an amendment to the MIPR (DD Form 448) to withdraw the excess funds. Once an Acceptance of MIPR (DD Form 448-2) is received for the withdrawal amendment, the MIPR will be closed out by the FSO. A copy of the decrease DD Form 448 and DD Form 448-2 will be sent to the OPLOC. Same procedures apply for increases.

NOTE: FSOs will not be responsible for performing acceptance of Military Interdepartmental Purchase Requests - only for follow-up for receipt of the DD 448-2. MIPRs accepted by the base assigned as the performing activity as reimbursable will be forwarded by the FSO to the Base Level FMA Office and the Accounts Receivable section at the OPLOC for processing into the base receivable program. For supply target loads, a copy of all MIPRs are retained to validate target loads and copies sent to the Accounts Receivable section at the OPLOC.

NOTE: Acceptance of MIPRs is made by the performing activity through the use of DD Form 448-2, Acceptance of MIPR, which is provided to the requiring activity. The requiring activity is responsible for getting acceptance from the performing activity and for follow-up as to MIPR status. Actual acceptance of MIPRs is not an FSO responsibility.

c. ANG/Rome Lab:

Same as FSO with the following exception:

(1) DD Forms 448 and 448-2 are not forwarded to OPLOC for obligation.

(2) Obligation process is performed at the local level. Ensure complete document identification is used i.e. complete contract number and ACRN.

8. TASK - MIPR DD Form 448 Recording in CPAS.

a. OPLOC:

Not applicable.

b. FSO:

(1) Receive DD Form 448 from local requesting organization with a Determination and Finding statement attached if applicable. Assign a document number.

(a) Position 1-6 Host base SRAN (main) FBxxxxx)

(b) Position 7 Fiscal Year (5)

(c) Position 8-10 Julian date (DDD)

(d) Position 11-13 sequence number

(2) Review for accuracy, certify for availability of funds, and record as a commitment in CPAS using the MIPR number as a Secondary Document Number in accordance with AFMCM 177-417.

(3) FSO will perform follow-up for Acceptance of MIPR (DD Form 448-2) at the 90 day point. At year end, for reimbursable MIPRs citing expiring appropriations, provide the amount for deobligation purposes to the requiring activity. The amount to be deobligated is the MIPR less valid obligations incurred to complete the order. This complies with Economy Act provisions.

(4) Once DD Form 448-2 is received by FSO, the following actions will be accomplished by the FSO:

(a) Accepted as a reimbursable (Category I).

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1 Recorded as an obligation by the FSO and obligation document package forwarded to OPLOC.

2 Maintain a copy within FSO.

(b) Accepted as direct cite (Category II). FSO will maintain MIPR file until receipt of actual obligation documents. Upon receipt, FSO will record obligation in CPAS and forward obligation document package to OPLOC. FSO will continue to perform follow-up until all obligation documents are received. If excess funds are remaining on MIPR, the organization must prepare an amendment to the MIPR (DD Form 448) to withdraw the excess funds and FSO will make the appropriate adjustment to the status of funds in CPAS. Once an Acceptance of MIPR (DD Form 448-2) is received for the withdrawal amendment, MIPR will be closed out by the FSO. A copy of the decrease DD Form 448 and DD Form 448-2 will be sent to the OPLOC. Same procedures apply for increases.

c. ANG/Rome Lab:

Not applicable.

9. TASK-Project Orders.

a. OPLOC:

Process the same as reimbursement type MIPRs IAW DFAS-DE 7070.2-R.

b. FSO:

Process the same as reimbursement type MIPRs IAW DFAS-DE 7070.2-R.

c. ANG/Rome Lab:

Not applicable.

10. TASK - Base Activity Certification of Invoices.

a. OPLOC:

(1) If invoice is received that requires base level organization certification (primarily applies to not-to-exceed, progress payments, such as construction contracts), and

(a) The billing office on the contract mistakenly reflects the OPLOC.

1 Send to the base in the most expedient manner for certification.

2 Attach a locally developed instruction memorandum that advises the organization to contact contracting to modify the contract in order to change the billing office (where vendor mails the invoice) to their address on future invoices.

(b) The billing office on the contract reflects the base organization.

1 Return invoice to the vendor within 7 days.

2 Attach a locally developed instruction memorandum that advises the vendor of proper contract and invoice submission procedures. Information copy should be sent to the FSO and/or base organization to help preclude further problems.

(2) Work closely with the base FSO so invoices received incorrectly are brought to the attention of the user and contracting to avoid delays and possible interest penalties.

b. FSO:

(1) Ensure those invoices requiring base level certification (e.g., progress payments) are certified by applicable base level activity prior to forwarding to OPLOC for payment.

(2) Coordinate with base organizations and contracting to ensure all contracts are modified to preclude misrouting of invoices requiring base certification. Inform all parties that the failure to rectify this situation will result in possible payment delays and interest penalties. Also, remind base organizations to properly date stamp all invoices.

c. ANG/Rome Lab:

Same as FSO.

11. ★TASK - Perform Document Control.

a. OPLOC:

(1) Receive contract files from the Obligation Administration Section:

(a) File contracts by entire contract number (e.g., F0960995C1234) within team designated break-out.

(b) To control open contract files, use AF Form 614, "Pink Card", with folders pulled by technician.

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(2) File miscellaneous documents (e.g., MORDs, MIPRs) by document number within the designated miscellaneous team on a daily basis.

(3) Within the Accounts Payable section, mail is sorted by team breakout with emphasis on identifying high dollar value invoices, discounts, and utilities, with other sub-sorts accomplished as locally determined.

(4) All documents processed during the business day should be filed prior to close of business (e.g., contract files, invoices, receiving reports) Problem invoices should be provided to supervisor/team leader for resolution.

(5) ★The designated team within the Vendor Pay Division should return unidentifiable/improper invoices to the vendor and maintains a log by vendor name, invoice number, dollar amount, date received and returned, and reason for invoice being returned. (See figure 7-3 for an example.) Another method of controlling returned invoices is to keep a copy of the letter that returned the invoice to the vendor.

b. FSO: Assist OPLOC in setting invoice as necessary.

(1) Ensure Base Variable Receipt Follow-up Codes are loaded and file maintained for each installation out to the six-digit Cost Center to include the Resource Advisor's name. For those appropriations that do not have an RC/CC, build a two-digit code and maintain a manual listing of the follow-up codes.

(2) FSOs must ensure follow-up codes are loaded into the IAPS Base Variable File (see IAPS Training Guide page 24 for input) at the beginning of each fiscal year, and maintained/updated as changes to base coding structures are identified to FSO by FMA personnel. Receipt follow-up codes should be maintained at the six digit RC/CC level and include Resource Advisor's name. By initially establishing these six digit codes, it will eliminate the use of a two digit code during AF Form 9 commitment processing. By utilizing the six digit RC/CC as the follow-up code, workload will be reduced at both the FSO and OPLOC level and ensure involvement in obtaining receiving reports from the responsible base Resource Advisor.

(3) Print and send out automated receipt follow-up letters daily to base Resource Advisors and base supply receiving section. Consideration to sending out second and subsequent follow-ups must be given to mail times and processing delays at the OPLOC.

(4) Invoices Not Scheduled for Payment listing (TQ000079) is used daily together with the suspended copies of the request for receiving report letters to perform

additional receiving report follow-up. This list will help identify discounts and identify invoices that could possibly have an interest penalty.

(5) Control Logs:

(a) Establish the following document control logs. (Composition of logs will be locally determined.):

- 1 FCAs AF Form 616.
- 2 MORDs AF Form 406.
- 3 MIPRs AF Form 448.
- 4 Project Orders.

(6) File commitment documents (e.g., MIPRs, AF Form 616s) by document number. Send MORDs to OPLOC (Obligation Administration Section) immediately.

(7) Documentation consolidation:

(a) Recommend that documents be reviewed to ensure completeness to preclude the OPLOC from receiving incomplete documents and additional delays in processing (i.e., full document/contract number, fund cite, required signatures).

(b) Express Mail documents to OPLOC daily. (Do not use transmittals.)

(8) Forward vendor invoices to the OPLOC vendor pay Data Entry section (DFAS-XX/FPD) for payment processing. To reduce the number of incorrectly mailed invoices develop a form letter to notify vendors of paying office address change.

(9) Certain invoices are required to be mailed to other than the OPLOC, i.e. contracting, for certification of receipt of services. Contracting is responsible for identifying and changing contracts that need a different "mail invoice to" added to the contract which is other than the supporting OPLOC.

12. TASK - Invoice Request Follow-up Letters.

a. OPLOC:

- (1) Customer Service sends out automated request letters for invoices daily.
- (2) Use the IAPS end-of day product TQ000020 (NTQRM0).

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(a) If the form letter has the AF Form 821, Release from Contract Obligation, portion returned signed from vendor, Accounts Payable pulls the file, and deobligates the funds. The folder is then refilled in the canceled/closed contract file area.

(b) Ensure associates responsible for mail distribution are notified what the signed form letter is and that it should be provided to Data Entry.

b. FSO:

No action necessary.

c. ANG/Rome Lab:

No action necessary.

13. TASK - Receive IAPS Computer Products.(Customer Service).

a. OPLOC:

(1) Integrated Accounts Payable System (IAPS) End of Day Output Products (DFAS-DE 7077.7-M, chapter 14).

(a) Request for Invoice:

1 Provides automated vendor follow-up letters for uninvoiced receipts for Services and Stock Fund.

2 Produced 60 days after receipt date.

3 Customer service mails to vendor daily.

(b) Payment Forecast:

1 Provides a listing of scheduled payments.

2 Used as a management tool to plan workload schedules according to upcoming payments and to assist with foreign currency procedures.

(c) Vouchers DOV'd without Check Number:

1 Provides a listing of payment vouchers that have been created by IAPS for which IPC has not posted a check number. Cash payments (e.g., imprest fund documents) require "cash" in the check number position. Otherwise, DOV number will show on this list.

2 Research these vouchers to determine if payment has been made and why the check number was not posted by IPC.

3 The check number is required by IAPS before the BQ (MAFR) and BKA payment transactions and related adjustment transactions can be created.

(d) Invoice Computation List - Provides necessary information to prepare manual payment vouchers should IAPS be inoperable for a period of time. Shows exactly how the payment was computed.

(e) Voucher Creation Error List:

1 Provides a list of vouchers that were not created during the voucher process because either the IPC exchange rate was not found for the MAFR date/currency code combination, the voucher number already existed in the database, or the vendor data is incomplete.

2 If the vendor name, address line 1, city, state, country code, or ZIP are blank, the voucher is listed on this report but is not created.

3 The duplicate voucher number condition results from an incorrect fiscal year designator in the Next Voucher Serial Number field on the Base Variable Disbursement Voucher Number screen.

4 Corrective action requires coordination with Disbursing Division (DFAS-XX/FD) and Accounts Management and Recon Branch (DFAS-XX/AOA) to correct the Next Voucher Serial Number field.

5 If an exchange rate is needed, request that the Disbursing division load the proper exchange rate for the next MAFR date.

(f) Voucher Control Log:

1 Provides a control log of all disbursement vouchers created by IAPS.

2 The log is sent to Disbursing Division (DFAS -XX/FD) with certified vouchers.

3 Used to account for all disbursement vouchers assigned for a fiscal year.

(g) DOV Register:

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1 Provides detailed payment information supporting disbursement voucher(s) created by IAPS.

2 Includes vendor name, Remit To information, ADSN, and a place for the check number. Also includes all monetary fields and requisition numbers.

3 Used as a voucher audit tool for certification and signature of automated vouchers.

(h) Consolidated Voucher Certification Sheet:

1 Produced by IAPS and will contain Paying Accounting and Finance office information, brief block, certification statement, and signature block

2 Used to certify an entire batch of SF 1034s instead of individually signing each one. (An original must be sent with original SF 1034 to the Disbursing Division.)

(i) ★ Vendor Record Updates List

Report should be reviewed daily by OPLOC internal review/QA/performance assessment personnel for indications of inappropriate activity. Examples of things to look for are employee names, especially pay technicians/supervisors and names similar to valid contractor names.

(2) IAPS OPTIONAL PRODUCTS (DFAS-DE 7077.7-M, chapter 15).

(a) Vendor/Contract Transaction History Report:

1 Allows user to select a transaction history report for a vendor or contract to determine specific changes made and who made changes.

2 Used to determine unexplained changes to vendor or contract information.

(b) Vendor Directory:

1 Allows user to request a vendor directory of all vendor codes.

2 Sorted two ways, by vendor name or by vendor code.

(c) Vendor/Indebtedness Directory - Allows user to request vendor/indebtedness directory of all vendors who have indebtedness records.

(d) Vendor/Contract Suspense List:

1 Allows user to request vendor/contract suspense list of all suspended vendors and contracts.

2 Should be reviewed periodically to ensure only valid vendors and contracts appear on this list.

3 Should also be used to ensure out-of-balance (status code "B") contracts are cleared.

4 Payments will not be computed or scheduled if a vendor or contract has a status code.

(e) Outstanding AF Form 616.

This option provides the user a list of all outstanding AF Form 616s for services in the data base.

(f) Dormant Obligation:

1 Dormant obligation letters are created when an obligation has had no action for 75 days and will reflect addresses as shown in the IAPS Base Variable File, receipt follow-up section. Future system change will increase the days from 75 to 120 per requirement changes.

2 Research list to ensure letters do not reflect improperly input transactions or other possible input errors. Make corrections and purge list of respective letters.

3 Provide valid letters to the FSO for distribution to base resource advisors.

4 FSO will forward all documents to the OPLOC for processing (e.g. receiving reports).

NOTE: This report has to be purged before the base should have to research anything. The list should always go to the FSO to suspense, control and provide proper support to their own customers.

(g) Over Received Follow-up to Supply.

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1★ This is a record of all received not billed details for stock fund contract that have a quantity received greater than the quantity ordered.

(h) Report of Invoice/Payment By Category

1★ Submit a quarterly, consolidated report to DFAS-HQ, Mr. Russ Plaisance initially (POC may change in the future) by the 20th of the month following quarter end. OPLOCs should provide their quarterly reports to DFAS-DE/P for consolidation and submission to DFAS-HQ.

(3) OTHER IAPS PROCESSES (DFAS-DE 7077.7-M, chapter 21).

(a) Database Purge:

1 Used to free up disk file space.

2 DO NOT RUN database archive/purge prior to the Prompt Payment Act information list being produced. Also, Operation Mongoose should be run prior to the archive/purge process which is normally done quarterly.

3 This process deletes vendor, contract, payment, and associated transaction history records of contracts that are complete. This process also archives the information onto back-up reels for future retrievals.

4 Outputs from purge process can be used as research tools for both stock fund and services:

Archive/Purge Contract Number List
Inactive Vendor Status/Purge Report
Vendor Directory Purge
Purge Statistics
Record Errors - Records not Purged
Purged Contracts with Linked AF Forms 616

Utilize the above products to find contracts which are no longer active in IAPS to answer vendor inquiries.

5 Customer inquiries will be researched by utilizing various BQ/Supply products such as ODL, M37, A-D035J-102-MO-L39, etc. maintained in a central file location.

b. FSO:

(1) Integrated Accounts Payable System (IAPS) End of Day Output Products (DFAS-DE 7077.7-M, chapter 14).

(a) Request for Receiving Reports (TQ000022). Listing shows Billed Not Received (BNR) follow-up to supply for receiving report, BNR/PNR follow-up to user.

1 Provides follow-up letters to applicable organization for items that are billed/paid not received for both services and stock fund contracts automatically through IAPS End-of-Day programs.

2 Produced during the first end-of-day process after an invoice is entered into IAPS and no receiving report exists.

3 Additional letters are produced every 5 days for services and every 7 days for stock fund.

4 FSO will be responsible for printing and distributing letters daily.

5 Follow-up for base supply or MEDLOG receiving reports is primarily an OPLOC function, however, the letters requesting receiving reports need to be sent when produced.

(b) Invoices Not Scheduled for Payment (TQ000079):

1 Provides a list of all invoices not scheduled for payment by site code.

2 Accounting Liaison must monitor and effectively works the report daily to ensure receipt of receiving reports to minimize interest penalties.

3 Invoices reflecting a discount require priority processing in order to earn effective discounts.

4 Listing needs to be worked in conjunction with the receiving report request letters to ensure action is taken by receiving activities.

(c) Advance Notice of Expiring AF Form 616 (TQ000051)

1 This report provides the user advance warning of any AF Form 616 expiring within the next 7 days.

2 Contact recipient and ensure all obligations will be received prior to the close-out of the AF Form 616.

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3 Annotate the listing with the date and person contacted.

4 Destroy the list after the AF Form 616 is closed out and reconciled.

(d) Overobligated AF Form 616 (TQ000063)

1 This report provides the user a list of overobligated AF Forms 616.

2 Contact recipient and request they initiate an increase to the AF Form 616.

3 Annotate the list with the date and person contacted.

4 Suspense pending an increase to the AF Form 616.

(2) IAPS OPTIONAL PRODUCTS (DFAS-DE 7077.7-M, chapter 15).

(a) AF Form 616 Obligation Recon List (TQ000052)

1 This option provides the user a reconciliation listing of all obligations against an AF Form 616. It has the total AF Form 616 amount, all calls entered, call amounts and an ending balance. After reconciliation, this report should be attached to the retained copy of the AF Form 616.

2 Use listing during the reconciliation and/or close-out process with the holder of the AF 616.

3 If obligation documents are not reflected on the listing and a reasonable amount of time has elapsed since documents were sent, request copies from the AF 616 holder and re-send obligations, clearly annotating the package that these are past-due obligations, post as soon as possible.

(b) Outstanding PR Listing(TQ000047)

1 This report lists all outstanding PRs (AF Form 98) that have no contracts yet recorded in IAPS. List should be sent to the contracting office for follow-up. Contracting should annotate the purchase order number and/or modification number of obligation.

2 Maintain a suspense copy pending return of original from Contracting.

3 Recommend using the BCAS Wang inquiry terminal to assist in follow-up process. Recommend that follow-up be performed on open purchase requests over 30 days old. More aggressive actions should be taken on older commitments.

(c) Advance Planning PR List (TQ000050):

This report lists all advance planning services PRs (AF Form 9) in the system scheduled to be certified in the new fiscal year.

(d) Qualified Certification PR List (TQ000049):

This report lists all qualified certification PRs in the system scheduled to be certified in the new fiscal quarter. List should be produced just prior to the end of a quarter to ensure PRs are identified as funding is made available.

(e) Active PSR Data Element List (TQ000045).

This option provides a directory, by PSR, of all addresses contained in the PSR Variable File. It should be used to obtain the address assigned for open allotment and For-Others appropriations (X-PSR).

(f) BQ Transaction Status (TQ000046):

This option provides a list of all BQ transactions produced by IAPS. It is in four parts with each part divided into For-Self and miscellaneous transactions. The part applicable for FSO use is the For Self Rejected transactions. This report should be run to identify any rejected commitment transactions that require re-processing. NOTE: This should be done daily to keep rejects cleaned up.

(g) Receipt Follow-up Address Directory (TQ000053).

This option provides a list of all receipt follow-up addresses established in the Receipt Follow-up Variable File. It is used to determine the proper follow-up code. Special codes are assigned when using appropriations that do not have an OAC/OBAN and RC/CC.

c. ANG/Rome Lab:

Same as FSO.

14. TASK - Vendor Debt Files (DFAS-DE 7077.7-M, chapter 9, paragraph 9.3.3).

a. OPLOC:

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(1) Set up vendor debt files by entire contract number in alphabetical order by vendor name.

(2) Pass debts to data entry for input into IAPS using vendor indebtedness procedures.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

15. TASK - Perform End-of-Day Processing.

NOTE: (Option D on the Master Menu). (Reference: DFAS-DE 7077.7-M, volume III, chapter 14).

Customer Service is responsible for scheduling the IAPS End-of-Day. This responsibility involves the close coordination between the Systems Administration Division (DFAS-XX/AS) and the Disbursing Division (DFAS-XX/FD as well as the rest of the Vendor Pay staff). Establish a daily cut-off time so FSO/ANG offices are aware of the time IAPS will not be available.

a. OPLOC:

(1) Establish a standard time frame that the IAPS EOD processing will be started each day. Any deviation must be communicated to all Vendor Pay personnel.

(a) Ensure that cut off time of all IAPS automated and IAPS manual voucher processing is coordinated with all applicable branches and time provided to FSOs.

(b) Establish/Coordinate MAFR date, voucher pull through date, and next IAPS date with Disbursing and other branches within Vendor Pay. Add the certifying officials to the base variable file, Disbursement Voucher Number Screen, using last name to allow for multiple names to be entered. If the number of certifying officials is too numerous to fit in the space provided, obtain rubber stamps for all certifying officers. Retained voucher copy needs only to be stamped, no signature required.

(c) Start EOD. Follow procedures outlined in the reference above.

(2) Refer to IAPS training guide pages 120-124 for additional information. Once the selection for EOD processing is made, all on-line processing is terminated. Ensure notification is given to other Vendor Pay Branches prior to starting EOD.

b. FSO:

(1) Notify OPLOC if additional computer time is required beyond normal duty hours and after established daily cut-off times.

(2) On a typical business day establish a standard time for "normal duty hours."

c. ANG/Rome Lab:

Same as FSO.

16. TASK - Manual Voucher Print Processing.

NOTE: Option C on the Master Menu; then Option G on the Payment Processing Menu (reference **DFAS-DE 7077.7-M, volume III, chapter 18**).

This is the process for creating manual vouchers through IAPS. It is not intended to replace normal IAPS processing. The manual voucher process can be run on line, but care must be taken to ensure that once the process starts, it finishes, since the IAPS EOD should not be started while it is running.

a. OPLOC:

(1) Running Manual voucher print:

(a) Customer Service determines the assignment of MAFR date and pull through date required for the vouchers. Customer Service coordinates with Systems for print of vouchers and products. The voucher MAFR date should be the same as the automated vouchers date. Warning: At no time should the MAFR date on your manual vouchers exceed the MAFR date on the current day EOD.

(b) Start manual voucher print process. Follow procedures outlined in **DFAS-DE 7077.7-M, volume III, chapter 18**.

(c) If run at the end of the duty day, ensure that enough time is allowed for the manual voucher print process to finish before attempting to start the IAPS EOD.

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(d) See IAPS Training Guide, pages 149-150, for additional request procedures. If technicians are processing on the manual voucher screen, they will be logged off for a short period of time until the program is completed.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

17. *TASK - Integrated Accounts Payable System (IAPS) Bulletin 91, Electronic Funds Transfer - Corporate Trade Exchange (CTX) Implementation Procedures.

a. OPLOC:

*See Chapter 7, Attachment 2 for procedures.

b. FSO:

Not applicable

c. ANG/Rome LAB:

Not applicable

18. *TASK - Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act of 1996 (DCIA)

a. OPLOC:

*See Chapter 7, Attachment 3 for procedures.

b. FSO:

Not applicable

c. ANG/Rome LAB:

Not applicable

CHAPTER 7, SECTION C

A. ACCOUNTS PAYABLE BRANCH.

NOTE: If an error code is received during input of documents, refer to DFAS-DE 7077.7-M, volume III, attachment A-1 for error codes and corrective actions.

1. ★TASK - Process Invoices into IAPS.

★Standard time frame for input of invoices will be no later than next duty day after receipt.. All invoices will be date stamped when they are received. Standard will be set at 95 percent timeliness.

a. OPLOC:

(1) Sorting and Distributing Invoices - All incoming mail will be sorted and distributed to specific processing teams as identified by each OPLOC. Mail will be distributed as follows:

(a) Receive invoices from daily mail room already opened and date stamped.

(b) Ensure original and 1 copy are available for data input.

(c) If invoices are improper, attach a cover letter noting discrepancy and send back to vendor.

(d) Sort invoices by contract type (e.g., M, P, C, A, MORDs, etc.) separating discount/short payment terms from net terms, utilities, and large dollar amounts (construction contracts):

1 Distribute discounts and short payment terms to lead technician clearly identified as priority processing and immediate input.

2 Distribute all other invoices at the same time.

(2) Services type contracts (Contract Type C):

★View Contract in IAPS (IAPS Training Guide, page 79).

1 Compare the contract items versus the invoice as follows:

a Status - ensure contract is in balance (not Status B or S).

b Vendor name.

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c Discount terms.

d Total amount of contract - determine if complete payment. If not a complete payment, utilize pay periods as explained below in invoice input.

e Remit-to address. (Obligation administration will enter remit -to as indicated on contract).

f Freight -Determine if authorized on contract.

g ★Check line items from the Contract Detail View/Update Screen (Option I - Item maintenance) - description of purchase or service.

h ★View pay periods or call number (Function Key F5, Option E - Contract Rcpt/Pay view) to ensure invoice will match to receipt or call number.

2 Utilizing pay periods for monthly service type contracts and partial payments. Technicians must determine next pay period to be used for current invoice being worked and annotate pay period on invoice. If a contract has more than one receipt utilize pay periods for the second and subsequent invoices.

NOTE: Forward rejects or problem invoices to lead technician using cover letter describing discrepancy. Ensure proper tracking mechanisms are employed to keep track as to the status of the unprocessed invoices.

(b) ★Input of Invoices into IAPS (IAPS Training Guide, pages 100 - 118).

1 ★Input all required fields as follows (Data Entry Submenu Screen):

a Contract number (2).

b Invoice ID number (4):

1 Input invoice number exactly as shown on invoice.

2 ★ If the invoice does not have an invoice number use the date of the invoice exactly as shown on the invoice. Do not alter the invoice number in any way. Use commas, spaces, slashes, or dashes whichever is applicable (i.e. Feb 18, 1998, 2/19/98). The invoice date that is input into the IAPS as the invoice number should look exactly as shown on the invoice. If you receive two invoices from the same vendor with the same exact date, use a suffix code of an "A" on one of the invoice dates, For example, on

February 18, 1998 you receive two invoices from a vendor with an invoice date of 2-18-98. The two invoices would be loaded as 02-18-98 and 02-18-98A.

c Use pay period (6):

1 For monthly service type contracts, use YYMM of service (9410 = October 94). Pay periods are used to match the specific receipt to an invoice.

2 ★For other partial payments, use today's date (MMDD).

3 Call number (7) - call number is required if invoice is for a blanket purchase agreement (BPA) type contract.

NOTE: If invoice is a complete payment, with exception of BPAS, fields 6 and 7 are left blank.

d Enter action code: A .

e Enter option: D (transmit = enter).

2 Data entry - invoice add screen.

a Input dates:

1 Inv. = input date of invoice.

2 Inv.-rcvd = input date invoice was received in proper office.

b Input discount terms (e.g., 2%/10, Net 30):

1 Disc-dys = 10.

2 Disc% = .02000.

3 Prox-ind = if invoice states 20th prox, pay on 20th of following month of vendor invoice date. Ensure you do not exceed the net terms of the contract. Recommend all PROX invoices use the PAYBY block when inputting discount terms.

4 ★Pay - By = if invoice states a specific pay date, enter the day.

★NOTE: If there are no discount terms on the invoice, leave all fields blank.

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c Input amounts in US dollars:

1 ★Tax = Input tax if on invoice and IAPS will tell you if it is authorized or not. If not authorized, the SF 1034 will state the tax was not authorized for payment.

2 Freight = Input freight if on invoice. If freight amount is greater than \$100 and is authorized on the contract, freight bill must be submitted along with the invoice. If freight is not authorized, it will not pay and an explanation will appear on voucher and check stub that notifies the vendor that the contract may require modification to authorize the freight. Input all freight charges billed on the invoice.

3 Vendor credits = If complete or final payment and invoice is less than remaining balance of contract, input difference between invoice amount and remaining balance on contract here.

4 Misc. charges = Any extra charges (e.g. deposits, labor, handling). If miscellaneous charges are billed, validate approval to pay with hard copy contract in Customer Service Branch.

5 Invoice total = Total amount on the invoice.

d Input option A and transmit (enter).

e Ask whether vendor Remit To correct? (Y/N):

1 Enter Y if correct.

2 Enter N if incorrect and verify address on invoice versus system.

3 If all addresses are incorrect, add correct Remit To on blank screen.

4 ★For Electronic Funds Transfer (EFT) payments add routing number and account number from the SF 3881, ACH Vendor/Miscellaneous Payment Enrollment Form. Ensure SF 3881 is maintained in the contract file.

NOTE: If contract reflects only one accounting classification, invoice detail record automatically posts and input is complete.

3 ★Multiple Accounting Classifications: (See DFAS-DE 7077.7-M, Vol III, Chapter 13).

If contract has more than one accounting classification, Data Entry -Invoice Detail Add by Accounting Classification screen will appear reflecting the first document summary record (DSR) linked to the contract. Then do the following:

a Compare item narrative on screen versus the invoice. (If it does not match, continue to next accounting classification until correct match is found.)

b Once correct accounting classification is found, then:

1 Ensure that pay period, if used, is input on the screen.

2 Add correct dollar amount for that accounting classification.

3 Ensure discount percent and days are used (if applicable).

c Enter option A and transmit (enter).

d Repeat steps 1-3 for each line item.

(3) Stock Fund Contracts:

(a) ★View Contract in IAPS (IAPS Training Guide page 78).

1 Compare the contract items versus the invoice as follows:

a Status - ensure contract is in balance.

b Vendor name.

c Discount terms.

d Total amount of contract - determine if complete payment.

e Remit to address.

f Freight - determine if authorized on contract.

g Check line items (Option I - item maintenance) - description of purchase or service.

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h ★View call number (Function Key F5, Option E - contract rcpt/pay view).

NOTE: Forward rejects or problem invoices to lead technician using cover letter describing discrepancy.

(b) ★Inputting Invoices into IAPS (IAPS Training Guide, pages 100 - 118):

1 Input all required fields as follows (Data Entry Submenu):

a Contract number (2).

b Invoice ID number (4).

1 ★Input invoice number exactly as shown on the invoice.

2 Date of invoice will be used if no invoice number.

c Use call number (7) - call number is required if invoice is for a blanket purchase agreement (BPA) type contract.

NOTE: If invoice is a complete payment with exception of BPAS, fields 6 and 7 are left blank.

d Enter action code: A .

e Enter option: D (transmit = enter).

2 Data entry - invoice add screen.

a Input dates:

1 Inv = Input date of invoice.

2 Inv-rcvd = Input date invoice was received in proper office.

b Input discount terms (2%/10, net 30):

1 Disc-dys = 10.

2 Disc% = .02000.

3 Prox-ind = If invoice states 20th prox, pay on 20th of following month of vendor invoice date. Ensure you do not exceed the net terms of the contract. Recommend all PROX invoices use the PAYBY block when inputting discount terms.

4 *Pay - By = If invoice states a specific pay date, enter the day.

NOTE: If no discount terms, leave all discount fields blank.

c Input amounts in US dollars:

1 Tax = Input tax if on invoice.

2 Freight = Input freight if on invoice. (If freight amount is authorized and the freight bill is greater than \$100.00 it must be attached to invoice.

3 *Vendor credits = If the invoice is for a complete or final payment and the invoice is for less than the remaining balance on the contract, input the difference between the invoice amount and the remaining balance on the contract here. For stock fund contracts, if the vendor is billing less for an item than stated on the contract, this difference will be stated as a Vendor Price reduction, not a Vendor Credit.

4 *Misc. charges = any extra charges (i.e. deposits, labor, handling, cylinder rent/repair).

5 Invoice total = total amount on the invoice.

d Input option A and transmit (enter).

e Ask whether vendor Remit To correct? (Y/N).

1 Enter Y if correct.

2 Enter N if incorrect and verify address on invoice versus system.

3 If all addresses are incorrect, add correct Remit To on blank screen.

4 *For Electronic Funds Transfer (EFT) payments add routing number and account number from the SF 3881, ACH Vendor/Miscellaneous Payment Enrollment Form. Ensure SF 3881 is maintained in the contract file.

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NOTE: If invoice total equals line items on contract, invoice detail record automatically posts and input is complete.

3 Multiple Line Items:

a ★ If the contract has multiple line items and invoice input does not match contract line items, Stock Fund Invoice Line Item Add screen will appear reflecting the line items on the contract.

b Input individual line items reflected on the invoice to the corresponding item on the Invoice Line Item screen. Input should consist of quantity billed and line item amount billed for each individual item shown.

c Enter option A and transmit.

(4) Manual Voucher add/update process. Refer to instructions in DFAS-DE 7077.7-M, volume III, chapter 18, paragraph 3.5. Manual Voucher screen is designated to be used for the following types of payments: (This screen is not designed to circumvent regular IAPS processing.)

(a) Air National Guard payments for MAFR code G (X-PSR).

(b) After the fact freight payments.

(c) Suggestion Awards (including income tax withholding).

(d) Payments to individuals.

(5) Distribution of Processed Invoices:

(a) After input is complete, the technician will initial and date invoice.

(b) Completed invoices will be returned to Customer Service (DFAS-XX/FPS) at EOD for filing in contract folder.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

★ Same as OPLOC

2. ★TASK - Prepare Advance Payments.

a. OPLOC:

(1) Advance payments will automatically be scheduled for payment once the invoice has been input as long as PAY-PROV field has been changed to "A" by Obligation Administration (DFAS-XX/FPO). If invoice shows that an advance payment is required and Payment Provisions have not been changed resolve conflict by checking the contract.

(2) ★For those advance payment contracts not requiring an invoice (i.e., lease payments), create an invoice number that will be entered to make a payment, using information such as a persons name.

(3) ★For payments that do not require an invoice, i.e. leases, prepare a "No Invoice Required" letter (dummy invoice) for Accounts Payable to utilize for input as both the invoice and receiving report and to alert voucher assembler that there will be no invoice for payment.

(4) Input invoice as previously stated.

(5) Payment will schedule during EOD process.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

3. ★TASK - Process Receiving Report.

Daily assignment of workload for each technician will include processing receiving reports. For workflow purposes, receiving reports should be entered prior to beginning input of invoices.

a. OPLOC:

(1) STANDARD: 95 percent of all receiving reports will be input no later than next duty day after receipt.

(2) The following are the minimum requirements for a receiving report:

(a) Contract/Purchase order number and call number if applicable.

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(b) Brief description of supplies or services received and/or period of service.

(c) Total dollar amount.

(d) Receiver's signature.

(e) "Received" or similar statement.

(f) DSN of receiving office (highly suggested).

(g) Date.

(3) Sorting and Distributing Receiving Reports:

(a) A sorting process within Accounts Payable will separate and distribute by type of contract (e.g., M, P, C, A, MORDs, etc.):

1 Receive receiving reports from mail room.

2 If receiving reports are improper, attach a cover letter noting discrepancy and send to FSO or base organization if known.

(4) Acceptable types/forms of receiving reports:

(a) DD Form 250, Materiel Inspection and Receiving Report.

(b) DD Form 1155, Order for Supplies or Services.

(c) Certified Invoices.

(d) Locally devised form letters with required information, e.g. contract #, amount, date received, signature.

(e) Miscellaneous other receiving documents.

(5) Processing Services Type Receiving Reports:

(a) ★View the Contract Data Submenu (Function Key F5).

(b) Select Option E = CONTRACT RCPT/PAY VIEW. (This will tell you if the invoice has been processed with a pay period that pertains to this receiving report.)

- (c) If invoice is found, annotate pay period on receiving report for input.
- (d) Return to Data Entry Submenu (F4).

(e) Enter contract number (2).

(f) If applicable, enter the Pay period (6) and verify whether an invoice has been input using a pay period.

(g) If it has, utilize same pay period.

(h) If not, create one as follows:

1 ★For monthly service type contracts, use YYMM of service (9410 = October 94). Users must be aware that for recurring monthly type services, a receiving report is not required.

2 ★The organization is responsible for maintaining the receiving report For other partial payments, use today's date as: MMDD.

(6) Call number is required if receiving report is for a Blanket Purchase agreement (BPA) type contract.

(7) If receiving report is for a complete payment, with exception of BPAs, fields 6 and 7 are left blank.

(8) ★Select A and C Data Entry Submenu Screen, transmit - This will bring you to the Data Entry Receipt Add by Accounting Class screen: See pages 92 - 93 of the IAPS Training Guide.

(a) Compare item nomenclature on screen versus the receiving report. (If it does not match, continue to next accounting classification until a correct match is found.)

(b) Once correct accounting classification is found:

1 Ensure that pay period, if used, is input on the screen.

2 ★Input the received amount in the Current Amount - Recvd Field for that accounting classification.

(c) ★Add CURRENT RCPT-DT (For monthly services the receipt date equals the last day of the month of service received), (normally a hard copy receiving report for monthly type services is not required). For other than monthly service use the date referenced on the receiving report).

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(d) ★Add the date received in AFO. This is the date the R/R arrived in the finance office.

(e) Enter option A and transmit (enter).

(f) Repeat steps 1-4 for each line item.

(9) Initial and date receiving report and return for filing in contract folder.

(10) Call Receipt Add:

(a) ★Go to Data Entry Submenu. (Function Key F4).

1 Enter contract number (2).

2 ★Enter call #(s) that are being received for (7). A maximum of 10 calls can be added at one time.

3 Enter A and I and transmit - This will take you to the Data Entry Call Receipt Add screen.

a ★Input: See pages 95-96 of the IAPS Training Guide.

b Initial and date receiving report and return to Customer Service for filing.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Same as OPLOC.

4. ★TASK - Detailed Voucher Assembly.

OPLOC:

(1) ★Receive hard copy of SF 1034, Payment Voucher, and continuation sheets from Systems Administration. Vouchers are produced showing the amount and cause for lost discount. The cause for lost discount is determined by invoice date, payment due date, and date of item receipt. Discount lost codes are: I, Late Receipt of Invoice; R, Late Receipt of Item; O, Late receipt in AFO; and N, Not Cost Effective. When a PSR is not found in the PSR Appropriation table during end-of-day processing, the accounting classification printed on the payment voucher appears as XXXXXX. Users must write in the

appropriation, and notify FPR, who will enter the MAFR transaction manually, and enter the PSR to the database through the Base Variable submenu. If ZZZZZZ appears in the accounting classification area of a payment voucher, the fund code/fiscal year was not found in IPC's appropriation validation table, (DFAS-DE 7077.7-M, chapter 14, paragraph g(1)). Notify Disbursing to update IPC to add appropriation symbol.

(2) Assemble vouchers in the following order:

(a) Original:

- 1 Original SF 1034 on top.
- 2 SF 1034 Continuation sheet, if applicable.
- 3 Original contractual document (required only for first partial and complete payments). Formal contracts and Blanket Purchase Agreements are not attached to the original voucher in accordance with DFAS-DE 7010.2-R.
- 4 Original invoice.
- 5 All remaining documents in contract file (e.g. follow-up) are attached to retained copy when making the complete or final payment.

(b) ★First Duplicate: (Retained Copy)

- 1 Duplicate SF 1034.
- 2 Duplicate SF 1034 Continuation Sheet, if applicable.
- 3 Duplicate Invoice.
- 4 Receiving report (non-stock fund).

(c) Second Duplicate - (Sent to FSO via express mail for complete or final payments for C and D contracts per the FAR.)

(d) Third Duplicate - (For-Others copy):

1 Copy of SF 1034, with ADSN underlined in red. (Navy appropriations will have the whole appropriation underlined.) Forward to the MAFR Reports Branch (DFAS-XX/ARM) after certification.

- 2 Duplicate copy of invoice.

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3 If more than one accountable station is identified on a single voucher, make copies of SF 1034 and invoices and underline as described above.

4 If invoice is not to be completely paid for all calls (BNR), make two copies of invoice and file in contract folder to attach to future payments.

(e) Forward assembled vouchers in DOV number order along with contract folder for partial payments to the voucher certifier.

(f) For advance payments, a copy of the contract should be mailed to the vendor with voucher number and date of payment annotated. This is to preclude vendor inquiries.

(3) Once all vouchers are completed for the business day, all voids processed, re-assemble vouchers in voucher number order, including original voided vouchers and submit along with the Voucher Control Log (TQ000028) to Disbursing.

b. FSO:

(1) Prepare SF 1034 Payment Voucher for emergency payments only. Any commercial vendor or payments to individuals must be emergency in nature and approved in advance by the OPLOC. FAX a copy of the payment voucher and supporting documents to DFAS-XX/FPR, Recon and Reports.

(2) Assemble vouchers in the following order:

(a) Original:

1 Original SF 1034 on top.

2 Original invoice.

3 All related documents.

(b) ★First Duplicate: (Retained Copy)

1 Duplicate SF 1034.

2 Duplicate Invoice.

3 Receiving report.

(c) Second Duplicate - (For-Others copy):

1 Copy of SF 1034, with ADSN underlined in red. (Navy appropriations will have the whole appropriation underlined.) Forward to the Financial Statements and Reports Branch (DFAS-XX/ARF) at OPLOC after certification.

2 Duplicate copy of invoice.

(3) Documents supporting the payment retained in FSO include:

(a) Copy of commitment document.

(b) Copy of obligation document.

(c) Original receiving report.

NOTE: These documents will be retained IAW applicable directives.

NOTE - If more than one accountable station is identified on a single voucher, make copies of SF 1034 and invoices and underline as described above.

c. ANG/Rome Lab:

(1) ★Maintain within the ANG AFO individual contract files to "hold" contracts, invoices, receiving reports. The official 6 year and 3 month retention of the file will be at the OPLOC.

(2) ★Upon receipt of all supporting documents, forward the documents to the OPLOC to support the payment.

(a) For payments that will schedule for payment in 9 days or less, forward all supporting documents immediately via Express mail to the OPLOC. Clearly identify as Prompt Payment and attach a print screen. If payment will print-out with the next end of day, fax documents to the OPLOC. Include a print screen as described below.

(b) ★For payments with a scheduled pay date greater than 9 days, perform a screen print the following day that shows the payment scheduled pay date. If the manual voucher screen is used, print that screen also. From the Data Entry sub-menu go to the Option N, Contract Data Submenu (function key F5) enter the contract number, Option P (Linked Invoices and DOVs View), and print this screen. If unable to perform a print screen boldly annotate the Scheduled-PAY date on a blank sheet stapled to the supporting documents.

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(c) ★Assemble voucher package in the following order, invoice print screen or a clearly annotated payment date from the IAPS inquiry , attach DD 1155/SF 23, any modifications, invoice, receiving report, staple entire package.

(d) For partial payments provide copy of DD 1155 with all packages. If monthly service type contracts, copy just the front sheet of the DD 1155. If the contract is a monthly recurring type make 12 copies at one time. This is needed to assist the certifying official validation of the payments. Other obligations such as MORDs should be handled similarly. This requirement maybe reviewed for elimination in the future as we continue to improve our consolidation policies and plans.

(e) ★Response to OPLOC requests for supporting documents should be handled as quickly as possible. Normally, once documents are deemed missing that particular payment is ready to be presented to Disbursing for payment. In files maintained in the unit annotate when the document was sent to the OPLOC. Document transmittals are not required unless directed to do so.

(f) If the OPLOC must void a payment due to lack of documentation it will automatically "kick-out" with the next IAPS end of day unless action is taken such as deleting the invoice or receiving report.

(g) Forward original DD Form 1155 generated from BCAS to OPLOC (Rome Labs contracting office responsibility).

5. ★TASK - IMPAC Government Credit Card Payments.

a. OPLOC:

★NOTE: Establish a sub-unit within the Accounts Payable Branch that coordinates all actions associated with the IMPAC program. This unit will handle all inputs related to IMPAC processing, loading calls, matching invoices, and approving official statements. This is required due to the complex issues associated with the IMPAC program.

★NOTE: At the beginning of each fiscal year, one "dummy" contract should be established (for non-stock fund purchases) for each base within IAPS for the Rocky Mountain Bank Card contract. Due to the problems with Medical purchases with the IMPAC and SMAS, you are advised to handle the Medical IMPAC payments manually. Finance does not set up a dummy contract for Medical. The calls will reject once they are interfaced and should be deleted out of IAPS. The receipts will flow through IAPS to SMAS incorrectly so they must be deleted out of IAPS to send a delete transaction to SMAS. Once the bill is received, one payment should be made using a manual voucher. A payment transaction should be sent to SMAS using screen NTQC03.

(1) Receive summary invoice from credit card billing (R063).

(2) Invoice will be divided in Data Entry into two parts, non-stock fund and stock fund (medical) to be processed as two separate invoices. This is due to the system requirements with stock fund processing.

(a) Non-stock fund invoices:

1 ★ Approving officials will assign call numbers at a summary level for each months statement and OPLOC will post calls utilizing the summary billing listing.

2 Invoice is added against applicable calls and the technician ensures the invoice is in balance.

3 As approving official statements (R090) are received, call numbers are annotated on the approving official's statement, dollar amounts verified, and receipt processed within IAPS.

4 Disputed Errors and Items. If a transaction for merchandise is disputed, the cardholder completes a Cardholders Statement of Questioned Item form. A copy of this form must be forwarded to the approving official for submission to OPLOC along with the approving official's summary statement.

a A partial payment for the call that reflects a disputed amount is made (original amount less the disputed amount).

b The invoice total amount is reduced by the disputed amount.

c If RCMBS approves the disputed item and credits the item charged, the amount is deobligated. The system automatically adds the deobligated amount back to the AF Form 616 allowing this balance to be available to the user. This is not in compliance with the regulation. However, since the system is automated and other organizations have automated AF Forms 616, we have chosen to have the user add back the amounts to the manual AF Forms 616. This add back is done during the reconciliation process.

d If the dispute is disapproved, the cardholder must provide a receiving report for item previously disputed. The Cardholders Statement of Questioned Item is attached to the receiving report and forwarded to the OPLOC to ensure proper payment. The invoice which had the original charge must be referenced as the invoice number when paying the disputed claim. Prefix the invoice number with an "A" to avoid having a duplicate invoice number problem.

(b) Stock Fund Invoice (medical-dental):

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★NOTE: Until system problems are resolved, the following recommendation is suggested for processing the stock fund portion of the IMPAC bill. A system Change Request has been prepared to resolve the IMPAC problem.

1 ★Follow the Medical payment procedures from Task 5a, IMPAC Government Credit Card Payments, page 70-71.

2 The total amount of the stock fund portion of the invoice minus disputed items will be input with the receipt date, once the approving official's statements have been reviewed and balanced to the invoice total.

3 The approving official's statement MUST include the requisition number provided by medical supply by line item.

4 Disputed items will be reduced from the invoice until resolution of the disputed item. (See above).

5 ★Clear IMPAC requisition and receipt transactions per instructions from DFAS-DE/ALA.

b. FSO:

(1) Effective June 1997, the FSO responsibilities for IMPAC work process changed significantly. The new process is called "Pay and Confirm".

(2) FSO is responsible for assisting with training cardholders and approving officials on funding document maintenance, account reconciliation and certification procedures.

(3) Funding document to be used changed from AF Form 616 to AF Form 4009, Government Purchase Card Fund Cite Authorization.

(4) FSO must develop a Master Account Code Log for assigning Master Account Codes to each IMPAC Approving Official and to each funding document.

(a) Master Account Code Structure Positions 1-2 are installation's IAPS site code. Positions 3-6 are locally assigned sequential alpha/numeric numbers.

(b) Document number on AF Form 4009 positions 1-2 equal fiscal year (i.e. 98), positions 3-8 equal the Master Account Code.

(5) All funding documents must be assigned a different Master Account Code and limited to one line of accounting. Funding documents may not be issued that would result in "cross disbursements" or "for others" payments.

(6) FSO will record quarterly commitment amounts into IAPS, based on each AF Form 4009.

(7) FSO receives First Bank invoice monthly, either electronically through "FIRSTVIEW", or a hardcopy.

(8) FSO appoints individual(s) designated to certify IMPAC invoices for payment and sends appointment letter copies to the DFAS OPLOC.

(9) Upon receipt of monthly invoices, FSO will immediately date stamp the invoice for PPA date of receipt.

(10) If the Master Account Code is not shown on the invoice, the Accounting Liaison will annotate funding document numbers on the invoice and verify funds are available for each funding document, to cover the gross amount of the invoice. The FSO will contact the Installation Program Coordinator (IPC) to update the cardholder's account setup information to include the Master Account Code.

(11) If adequate funding is not available, the Accounting Liaison will contact the Approving Official and request an increase to the AF Form 4009.

(12) Upon verification that funds are available to cover all IMPAC purchases by document number, FSO representative will certify the invoice for payment. Certification will be made on the First Bank invoice, and will be dated and signed.

(13) All invoices must be certified for payment and submitted to arrive at the OPLOC not later than 15 days after receipt of the invoice in the FSO.

(14) FSO is responsible for ensuring receipt of certified approving official statements from each organization with IMPAC charges against the month's billing.

(15) FSO will retain the certified Approving Official statements for a period of 6 years and 3 months.

c. ANG/Rome Lab:

★NOTE: At the beginning of each fiscal year, one "dummy" contract (non-stock fund) will be established within IAPS for the Rocky Mountain Bank Card.

(1) Unit will assign call numbers and post calls utilizing the summary billing listing. Ensure any Job Order numbers are included.

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(2) Process receiving report into IAPS.

(3) Administer IMPAC card program as per ANGRC guidance.

6. ★TASK - Voiding Vouchers.

a. OPLOC:

(1) ★Each Accounts Payable team (lead technician) receives vouchers from Customer Service, noting discrepancy on a form letter for vouchers that need to be voided. Vouchers will be voided by the Lead Technician immediately upon receipt.

(2) Any disagreement on whether voucher should be voided needs to be resolved with Customer Service branch chief.

(3) ★Then the Accounts Payable technicians must correct the discrepancy so payment can be rescheduled. Any voided voucher will be produced during the next IAPS end-of-day if the invoice or receiving report is not altered or deleted .

(4) ★Upon completion of corrective action, return the void memo back to Customer Service.

★NOTE: Refer to instructions in IAPS Training Guide, June 1996, page 143.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

7. ★TASK - Non Automated Manual Payments.

NOTE: This option should be used only as a last resort.

a. OPLOC:

★NOTE: Prior to creating a manual payment, approval must be obtained by the Deputy Director of Finance or their designee. The reason for creating the manual payment must be included with the retained voucher copy.

(1) ★Establish an automated voucher control log for both collections and disbursements which will be maintained in Recon and Reports branch. In creating the

Voucher Control Log make allowances for PPA information such as interest paid, discounts lost, so manual vouchers can be added to the consolidated quarterly PPA report.

(2) This will be used for SF 1080 and emergency payments.

(3) Standard voucher numbering system is as follows:

(a) SM for all manual disbursements including SF 1080 from Intergovernmental Branch (DFAS-XX/FPG). Assign additional alpha code identifying each FSO i.e. SMA. Voucher numbers should not be assigned unless all invoice and receiving report data is deleted from IAPS (if applicable).

(b) CS for all OPLOC collections, 2-sided SF 1080.

(c) Voucher number assignments for each FSO and Air National Guard unit will be directed by the OPLOC. (Additional guidance is being developed.)

(d) If payments are processed for discounts, ensure you compute for offered discounts to ensure they are cost-effective in accordance with DFAS-DE 7010.2-R.

(e) Ensure manual payments, with interest due, are computed in accordance with DFAS-DE 7010.2-R. Show calculations on the retained copy of the voucher.

(f) Manual payments require an approval from the Vendor Pay Branch Chief.

(g) Prepare SF 1034 in accordance with DFAS-DE 7010.2-R.

(h) Pass voucher copy to Recon and Report branch for manual input of MAFR/BQ and CPAS transaction as required on designated payment date.

(i) ★Provide information to Recon and Reports for manual stock fund payments that require BKA or PMT Medical transactions to be processed and the creation of adjustment transactions (1B*) using proper TRIC codes.

(j) Vouchers are assembled, certified, and distributed the same manner as automated vouchers.

b. FSO:

★Emergency vendor/customer payments must be pre-authorized by the OPLOC. See Customer Service Task 10. If manual payments are made, the user at the

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OPLOC must update the contract through the Post/Post process to ensure that all payments are listed in IAPS and to keep the contracts in balance.

c. ANG/Rome Lab:

Not applicable.

8. ★TASK - Miscellaneous Automated Payments.

a. OPLOC:

Reference DFAS-DE 7010.2-R for actual forms and distribution. The list is not all inclusive and regulation should be referenced for guidance.

(1) Suggestion Awards:

(a) Use manual voucher processing screen for payment.

(b) ★Refer to IAPS Training Guide, pages 146 - 148A, for input of manual payment screen for suggestion awards.

(c) ★Use fund type K address for collection of income tax withheld (28% of award), use "X" in RIC field.

(d) Use PPA Exempt (E) and net 5-days.

(e) Forward copy of each and every payment voucher to Recon and Reports.

(2) Invoices received for AEU-ADJ items:

(a) Accounts Payable coordinates with Obligation Administration (DFAS-XX/FPO) to reestablish obligation in IAPS. Once the obligation is set up, the invoice is returned to the Accounts Payable Branch for processing.

(b) Process invoices as stated above.

(3) Mortuary Affairs Payments:

Refer to DFAS-DE 7010.2-R.

(4) Imprest Fund:

(a) Add the SF 1129 as an invoice, using the pay period field for the month and year of the reimbursement.

(b) Add a receipt with the same pay period used when adding the invoice and for the same amount.

(c) When the final settlement is submitted at the end of the fiscal year, reduce the obligation amount to zero after the receipt for the settlement voucher is added.

(d) This will deobligate the remaining amount from the accounting system.

(e) Use PPA Exempt (E), net 5-days.

(5) Leased Housing in IAPS:

(a) Add the invoice with the year and month in the pay period field.

(b) If the vendor does not submit an invoice and you must pay every month without an invoice, do the following:

(c) Enter an invoice for the entire total to be paid for the fiscal year.

(d) Enter a receipt for the month only.

(e) Payment will be made for the one month and a supplemental invoice will be created for the remainder of the invoice.

(f) This invoice will be shown on the invoices not scheduled for payment list.

(g) When the next payment is due, generally after the first payment has been made and the supplemental invoice is created, enter a receipt for the next month service.

(h) Do not use a pay period if you are entering one invoice for the entire year.

(6) Legal Claims:

(a) Add a call invoice using the claim number as the invoice number, fill remainder of field with persons last name and the last four digits of the claim number as the call number. This will allow you to answer customer inquiries as to pay date and payments made to date.

(b) Change the remit to address for each claim being paid. After payment has been made and the BQ transaction has been created, delete the remit to addresses to

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prevent having to scroll through each remit to each time you add a new claim. To delete remit to addresses, use the remit to (Option R) on the vendor maintenance screen.

(c) Use PPA Exempt (E), net 5-days.

(d) Add a receipt by call number after the transactions have been interfaced to BQ.

(e) Legal claims require immediate processing.

b. FSO: (Rare Instances)

Reference DFAS-DE 7010.2-R for actual forms and distribution. The list is not all inclusive and regulation should be referenced for guidance. Prior to making any payments listed below obtain approval from OPLOC DFAS-XX/FP.

(1) Suggestion Awards:

(a) Use non-automated manual voucher process. (Outside of IAPS)

(b) Forward voucher copy to Recon and Reports (DFAS-XX/FPR) at OPLOC for issuance of W-2.

(c) Requires manual MAFR input; coordinate with OPLOC for assignment of proper data base addresses.

(2) Mortuary Affairs Payments:

(a) Refer to DFAS-DE 7010.2-R.

(b) Use non-automated manual voucher process. (Outside of IAPS)

(c) Requires manual MAFR input.

(3) Imprest Fund:

(a) Use non-automated manual voucher process.(Outside of IAPS)

(b) Requires manual MAFR input.

(c) Immediately forward a copy of voucher and all supporting documents to OPLOC, DFAS-XX/FPR.

(4) Legal Claims:

- (a) Use non-automated manual voucher processing. (Outside of IAPS)
- (b) Requires manual MAFR input.
- (c) Legal claims require immediate processing.
- (d) Immediately forward a copy of voucher and all supporting documents to OPLOC, DFAS-XX/FPR.

(5) Personal Reimbursement Claims:

- (a) Payment of emergency expenditure of personal funds requires review and approval by FSO, reference DFAS-DE 7010.2-R.
- (b) Recommend SF Form 1164 or SF Form 1034 with proper statements and approvals be used as the only method of reimbursement.
- (c) FSO should not routinely make payments, ensure all approvals, lines of accounting and data base addresses are annotated and sent to the OPLOC, DFAS-XX/FPD.
- (d) If payment is made locally obtain approval from OPLOC, DFAS-XX/FP.

(6) DD Forms 1556's.

- (a) All DD Form 1556's are funded either via an AF Form 616 or individually certified by Accounting Liaison.
- (b) If advance payment must be made in order to meet course start date coordinate with OPLOC, same as with other payments.
- (c) Ensure proper document numbering scheme is utilized.

(7) U.S. Customs Payments:

- (a) All payments for Customs related expenditures must be properly approved including reference to MORD number.
- (b) All payments should be forwarded to OPLOC except for emergency payments which must be approved in advance to avoid any possibility of duplicate payments.

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c. ANG/Rome Lab:

Same as FSO. To include Student Loan Repayment Program.

9. *TASK - Commercial AF Forms 15 and 315 Processing.

*Periodically, aircraft are refueled at a commercial airport, these purchases will be paid using an AF Form 315. For those services and items that are not aviation fuel, an AF Form 15, USAF Invoice, will be used. Normally, local appropriated O & M funds are used for services and non aviation fuel items, whereas fuel is charged to Defense Business Operating Funds (DBOF). The AF Forms 15 and 315 may be used as an ordering document, a receiving document, and an invoice.

a. OPLOC:

(1) Data Entry Miscellaneous processing team:

(a) Receive AF Forms 15, 315, and 1898 from FSO.

(b) Highlight document control number, contract number, quantity, dollar value, vendor name and address, nomenclature, payment due net 5. Perform conversion of foreign vendor billed amounts to US dollars and obtain any required foreign language translation. (Send any payments that are required in foreign currency to appropriate paying office as identified in DoDFMR, vol. 5).

(c) If AF Form 315 has a DLA contract number, it will be paid by Kelly AFB and will process through an interfund file. Hold for interfund processing. (Do not enter into IAPS forward to Intergovernmental Branch.)

(d) Access IAPS Payment Processing Manual Voucher Screen:

1 Enter "AF315" or "AF15" control number or base fuels SRAN as contract number, contract type, dollar value, vendor name and address.

2 Enter payment terms (net 5 days).

3 Enter invoice number (can be the control number from the form).

4 Enter date of invoice and date invoice received in your office.

5 Enter receiving report date.

6 Using Address Directory, locate the Fund Summary Record Address (FSRA) and Program Summary Record Address (PSRA).

7 Enter the correct FSR and PSR and the dollar amount being paid.

8 Enter option "A" (add) and transmit.

(e) Payments will be created from Manual Voucher print process ("End-of-Day").

(f) File in suspense file for next day payment processing and forward to Customer Service for certification.

(g) Customer Service sorts manual payment vouchers by appropriation, ensuring DBOF payments are provided to Recon and Reports for creation of supply system updates.

1 O&M vouchers are filed.

2 DBOF vouchers are sent to Recon and Reports (DFAS-XX/FPR) for input into the supply system.

(2) Supply System Updates:

(a) Receive copy of SF 1034.

1 AF Form 315: Locate the detail on the M01 (AVFUELS section) using Julian date of issue, quantity and dollar amount if document number is not annotated by base Fuels office or FSO.

2 AF Form 15 (ground fuels portion only)/DD Forms 1898: Locate the detail on the M01 (Ground Fuels section), using the Julian date of issue, the quantity and dollar amount if document number is not annotated by base Fuels office, transportation management office, or FSO.

(b) Prepare fuels systems payment update transactions for input to Standard Base Supply System (SBSS) on the same date that payment is made.

1 Process payment transaction for AVFUELS in appropriate fuels supply system. Input 1BN transaction using screen format in DFAS-DE 7077.10-M. (Screen number 271 in supply system).

2 Process payment transaction for ground fuel in appropriate fuels supply system. Create 1GM transaction for AF Form 15 (Screen 272).

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3 Process payment transaction for non-flying AVFUELS in appropriate fuels supply system as required in DFAS-DE 7077.10-M.

(c) Perform reconciliation of transactions paid through BQ (Daily Audit List) to updates made to fuels supply system (D29). Prepare journal voucher at end of month for any identified differences and forward to Business Funds Branch (DFAS-XX/AOB) to ensure general ledger accounts are correctly updated.

b. FSO:

(1) Receive AF Forms 15 and 315 from Base Fuels Management Officer (BFMO) and DD Form 1898 from transportation management office. Ensure verification of signatures and all backup documentation are provided.

(2) Ensure all O&M type documents not funded by an AF Form 616 or MORD have proper certifications. Ensure all DBOF-type (Stock Fund) documents reflect a proper SBSS input reference (requisition number) as applies to BFMO input (M01 detail).

(3) Forward to Operating Location.

c. ANG/Rome Lab:

Same as FSO.

10. ★TASK - Receive IAPS Computer Products (Customer Service).

a. OPLOC:

(1) Integrated Accounts Payable System (IAPS) End of Day Output Products (DFAS-DE 7077.7-M, chapter 14).

(a) Request for Receiving Reports:

1 FSO is responsible for printing and distributing requests for receiving reports daily.

NOTE: Use caution when sending out second and subsequent requests. Consideration must be given for mail time and input delays to/by the OPLOC.

2 Produced during the first end-of-day process after an invoice is entered into IAPS and no receiving report exists.

3 ★Additional letters are produced every 5 days for services and every 7 days for stock fund. The 7 day follow-up request for stock fund may be increased or decreased on past experience with base supply. Seven days is the default in the IAPS.

(b) Invoices Not Scheduled for Payment (TQ000079):

1 Provides a list of all invoices not scheduled for payment by site code.

2 ★Research to ensure condition is not a result of incompatible pay periods entered between invoice and receiving report. Also ensure that the proper amounts are being applied to the proper DSR, during invoice and receiving report processing.

3 Use as a management tool to prevent lost discounts or payment of interest penalties.

4 FSO is responsible to research for required receiving reports. Provide FSO assistance (reference to invoices, etc.) as necessary, to aid in the research.

(c) SF 1034 Payment Voucher is an automated SF 1034, Public Voucher for Purchases and Services Other Than Personal. See task for Detailed Voucher Assembly.

(d) ★SF 1034 Continuation Sheet: (TQ000062)

1 Provides an automated Public Voucher for Purchases and Services other than Personal Continuation Sheet.

2 Product is produced when there are more than three accounting classifications for payment or there is a call number being paid.

(e) ★Partial Invoices for Contracts Requiring Complete Payment: (TQ000030)

1 Provides the user a listing of partial invoices received against contracts requiring complete payments.

2 Research may be required with the base contracting office and or the vendor to determine if the partial invoice is valid.

3 A modification to the contract may be necessary.

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4 If the invoice is invalid, delete it and return the invoice to the vendor.

(f) ★Overbilled Invoices - No Payment Due: (TQ000032)

1 Provides the user a listing of overbilled invoices.

2 Research the invoices shown on the listing to determine if the invoice amount is valid.

3 If valid, request a contract modification.

4 If invalid, delete the invoice record and return to vendor.

11. ★TASK - Integrated Accounts Payable System (IAPS) Bulletin 91, Electronic Funds Transfer - Corporate Trade Exchange (CTX) Implementation Procedures.

a. OPLOC:

See Chapter 7, Attachment 2 for procedures.

b. FSO:

Not applicable

c. ANG/Rome LAB:

Not applicable

12. ★TASK - Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act of 1996 (DCIA)

a. OPLOC:

See Chapter 7, Attachment 3 for procedures.

b. FSO:

Not applicable

c. ANG/Rome LAB:

Not applicable

CHAPTER 7, SECTION D

D. OBLIGATION ADMINISTRATION BRANCH

NOTE: The obligation documents listed in these desk top instructions are not all inclusive. Reference DFAS-DE 7000.4R, Accounting For Obligations, for prerequisites on recording obligations.

Organizational Structure: The following section provides the basic functions of obligation processing. Due to the evolving nature and diversity of each OPLOC, the method to implement these processes will be left up to each OPLOC. The implementation of this function as a part of the Accounts Payable Branch will be an individual decision. It is highly recommended that the "team" processing concept not be applied to tasks related to BCAS interface processing, this function should remain intact and assigned to specific technicians. Likewise, all processes for the IMPAC program, utilities, BPA's, and other similar processes be combined so specific teams can process all tasks; obligations, receiving reports, and invoices, in their entirety. As the OPLOC grows in complexity, an organizational change may be required to allow for more specialization of functions due to the sheer volume of obligation transactions.

1. ★TASK - Hard Copy Obligation Document Sort.

Vendor Pay, Obligation Administration section initially receives all hard copy obligation documents from the mailroom. For ease of processing some obligation documents, as determined locally, should be sent directly to Accounts Payable Branch, miscellaneous processing team

a. OPLOC:

(1) Obligation Administration technician sorts the obligation documents, some examples are listed below by document type for ease of processing:

- Contracts/Contract Modifications
- Project Orders
- Cash Awards
- Request For Training, DD 1556
- Interservice Support Agreement
- Blanket Purchase Agreement
- Miscellaneous Obligation Reimbursement Document (MORD)
- Military Interdepartmental Purchase Request (MIPR)
- Notice of Award
- Rental/Lease Agreement
- SF 44, Purchase Order-Invoice-Voucher

(2) Contracts/Contract Modifications are further sorted by contract type.

(3) Central Procurement Accounting System (CPAS) contracts. Receive and review hard copy contract, identify Secondary Document Number (Ex: Purchase Request Number) and obligate via the CPAS on-line Obligation Function.

(4) All obligations documents should be date stamped for computation of potential interest penalty payments.

(5) Other non-automated contracts/obligations. Other contracts would include contracts processed by non-BCAS contracting offices, classified, education services, and public utilities. Sort other contracts into "For Self" contracts and "By Others" contracts which are forwarded to the Intergovernmental branch for processing.

1 ★For-Self contracts, paid by the OPLOC, are manually input into IAPS. Reference IAPS Training Guide, pages 55, 61.

2 By-Others, paid by another station, contracts are manually input directly into BQ or CPAS by the Intergovernmental Branch.

a ★Review commitment already recorded on the Open Document Listing (ODL) for Document Summary Record (DSR)/Program Summary Record (PSR) and annotate on face of hard copy contract. For CPAS, the Add Contract Function will provide visibility to the commitment already recorded. The commitment document can also be viewed in IAPS and the PR/Contract Auto Obligate function should be used to obligate the contract in IAPS and BQ.

b If commitment cannot be found on the ODL, contact the appropriate base level FSO for proper PSR/FSR address. For CPAS, if the commitment is not found using the Add Contract Function, go to the Display Purchase Request Function for required information for input. If information not found, notify the FSO for appropriate information to be obtained.

c ★Input contract obligation into BQ using appropriate input screen such as Obligation 1 (*GET OBLIG1) (reference AFR 177-370, attachment 3). For CPAS, use the Contract Function, Add Contract Function screen. A For-Self contract should not be input directly into BQ. IAPS should be used to avoid an out of balance between the two systems.

d Post DSR response found at the bottom of the obligation input screen on the face of the contract.

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e If a management notice appears at the bottom of the input screen, notify supervisor. Supervisor will clear management notice with Accounting Operations (DFAS-XX/AO) division. Notices can be given for potential insufficient funding and must be dealt with promptly. When any straight obligation transaction (e.g., XO) results in an FSR or CSR management notice, notify Accounts Management (DFAS-XX/AOA). All direct obligations (XO) need to be approved by the FSO prior to input if no commitment is loaded.

(6) Create contract file folder insert contract documents in folder, and provide folders to Accounts Payable Branch for filing in each team's central contract file.

(7) The other obligation documents listed above (other than BCAS contracts) are manually input into an applicable accounting system, CPAS, IAPS or BQ. Reference specific Desk Top Instruction for manual input of non -interfaced obligations.

(8) Manually create Contract folder labels.

(9) Follow same procedures for matching to commitment, recording DSR, etc.

(10) Forward all obligations not paid "For -Self" to Intergovernmental Branch.

b. FSO:

Provides assistance researching commitment or question of insufficient funding issues when notified by the OPLOC.

c. ANG/Rome Lab:

(1) ANG will maintain all obligation folders for obligation paid by another paying station other than the OPLOC.

(2) Posting of By-Others will be accomplished by the ANG AFO.

(3) By-Others line items will be suspended to the unit by the OPLOC.

(4) Processing will be completed by the specified due date.

(5) Responsible for Obligation validation.

2. ★TASK - Base Contracting Automated System (BCAS) Interface Procedure.

★The BCAS interface is a batch process to interface vendor and contract information into IAPS. This process automatically obligates contracts in IAPS and decommits unused portions of committed funds, releasing these excess funds back to the original customer's

account. This process is normally executed daily as part of End-Of-Day processing. Listings will be received daily from the Systems Administration Division and forwarded to Obligation Administration. (For CPAS contracts, must establish an X-PSR to remove from B status and manually input obligation to CPAS. If the commitment is not found using the Add Contract Function, go to the Display Purchase Request Function for required information for input. If information not found, notify the FSO for appropriate information to be obtained.)

a. OPLOC:

(1) ★Procedures to Reconcile BCAS Interface Output Products (reference DFAS-DE 7077.7-M, 1 June 95). Recommend clear assignment of BCAS processing functions to specific associates to ensure all tasks are performed in a timely manner and retain a measure of accountability for task completion.

(2) ★TQ000241 - Contracting Office Not Providing an Interface This Cycle
DFAS-DE 7077.4-M, paragraph 16.4.1, Chapter 16.

(a) Contact the Systems Administration Division to determine if any processing problems were incurred during EOD processing.

(b) If no problems found but contracts did not interface, contact the respective FSO to aid you in contacting the Base Contracting Office to determine if an interface did not execute, or determine the exact reason for non-receipt.

(c) If the Contracting Office determines that the BCAS did not run an end-of-day, no further action is required.

(d) If the Contracting determines that the BCAS end-of-day did run but for some reason the interface did not work, coordinate with Systems Administration to check the ADRSS System to ascertain the problem. If the file can not be found in ADRSS, have the Contract office reaccomplish the interface file. Request a run of the file once obtained outside of end-of-day.

(e) ★This listing is destroyed with supervisor approval only and when missing interfaces have been researched.

(3) ★TQ000017 - BCAS Interface, IAPS Records Not Processed DFAS-DE 7077.7-M, paragraph 16.4.10(1). This listing contains a list of modifications and deletions to contracts that were not processed during BCAS interface that require manual input into IAPS. Technician must have hard copy contract/modification before inputting into IAPS.

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(a) ★Use listing as a suspense tool to ensure receipt of hard-copy documents. Provide complete annotations as to date documents processed. Retain file for 1-year after close of FY.

(b) ★To add modifications to contracts, reference IAPS Training Guide, page 78. Ensure appropriate decommitment is made.

(c) ★To delete contracts, reference IAPS Training Guide, page 79.

(4) ★TQ000023 - BCAS Records Added/Suspended DFAS-DE 7077.1-M, paragraph 16.4.1b(1). Two part listing:

(a) Part I Suspected Duplicate Vendor Codes.

NOTE: Vendor codes at time of data base merger to an OPLOC need to be monitored for duplicates. Base Contracting Offices (BCO) IDs cause elimination of the duplicate, and a new vendor code is assigned automatically. This must be closely monitored during all mergers.

(b) Part II Suspended Contracts. Contracts added to the IAPS database that either do not have linked line item records or the award date in the contract is invalid. These are suspended by a contract status code "S". (The most common cause is a duplicate requisition number.)

1 Review all suspended contracts in IAPS, and upon receipt of a hard copy contractual document, add missing contract line items or correct award date. Check to ensure status code "S" items are cleared.

2 ★To add a contract line item, reference IAPS Training Guide, pages 81 - 82. (Requisition number may need to be changed.)

(5) ★TQ000024 - BCAS Update Error Report DFAS-DE 7077.1-M, paragraph 16.4.1b(2). This listing provides a record of contract and/or contract line item records that were not added to the IAPS database.

(a) Upon receipt of hard copy contractual document, compare with IAPS system data and make correction.

(b) Review errors printed on listing and view contract in IAPS.

(c) If contract is already loaded and does not have a status code, no further action required.

(d) If a contract must be added, reference IAPS Training Guide, pages 55, 60.

(e) ★If contract items are missing, reference IAPS Training Guide, pages 81 - 82.

(f) Ensure no status code errors exist.

NOTE: All BCAS interface listings except as noted above may be destroyed after correcting all errors and corrective action taken.

(6) ★TQ000064 - Contract/Purchase Request Auto-Obligation to BQ Reject Listing DFAS-DE 7077.7-M, paragraph 16.4.1d(1). This listing provides all contracts that could not process against a specific purchase request (commitment) due to the error conditions stated on the listing.

(a) ★For assistance in correcting rejects, refer to DFAS-DE 7077.1-M, volume III, figure 16-23.

(b) To Auto-Obligate a contract, refer to IAPS Training Guide, page 60.

(c) Annotate corrective action on listing. File in Obligation Administration section. Maintain for one year.

(7) ★IAPS Contract Labels DFAS-DE 7077.7-M, paragraph 16.4.1c. A printed label is provided for each BCAS contract added to the IAPS database through the automated BCAS interface.

(a) ★One method to control receipt of documents is to rubber date stamp each label with the receipt date; place each label on a file folder; file each folder in suspense file sequentially by date and contract number pending receipt of hard copy contractual document at the OPLOC.

(b) View contract in IAPS:

1 Ensure vendor name and contract terms are correct.

2 Multiple award of contracts are not accommodated by the system. If this occurs review the accounting classification for partial or final use of Purchase Request, AF Form 9. Note: For contracts that are "partially" used from a Purchase Request, the contract will automatically delete the complete commitment. Contact the FSO immediately to re-commit unused funds and assistance in dealing with the contracting office to discontinue this practice.

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3 Ensure that IAPS status code is blank.

4 ★ Input "remit to" information into IAPS if other than contract address as indicated on hard copy contract.

5 ★ Upon receipt of hard-copy contracts review to determine if they are "advance", "fast pay", or "construction/progress" type contracts.

6 For "advance" payments (reference DFAS-DE 7010.2R, chapter 4; examples include subscriptions, post office box rental, etc.), change the pay provision in IAPS to an "A". If contract states "no invoice will be provided" give contract directly to Data Entry to prepare a "no invoice required" letter for payment processing.

(c) For "fast pay" payments (contract cites FAR 52.213-1), change the pay provision to an "F".

NOTE: Payment terms are NET 15 days.

(d) For "construction/progress" payments, change the terms to NET 14.

(e) When hard copy contract documents are received, file in appropriate contract folder.

1 Forward contract folders (other than By-Others) to appropriate Data Entry team for filing in the team's central file.

2 Forward By-Others contract folders to Intergovernmental branch for filing.

(f) Suggest that if hard copy contracts have not been received within 10 work days of the label receipt date, contact the appropriate BCO or FSO to request documents or to provide contract status. Notify Obligation Administration supervisor if contract documents are not received within 5 days of contacting the BCO or FSO.

(8) Tax Identification Number (TIN) Processing:

Review BCAS interface to ensure tax identification numbers (TIN) are provided. Coordinate with contracting office for missing numbers. Also, coordinate with the medical facility to ensure TINs are provided, when required. Notify Recon and Reports of any difficulties in obtaining TINs for IRS reporting purposes.

b. FSO:

★Procedures For BCAS Interface (reference DFAS-DE 7077.7-M, Volume III , 1 Jul 97).

(1) BCAS File Does Not Interface: If contacted by the OPLOC that the BCAS file did not interface to IAPS, contact the base contracting office to determine reason why.

(a) If there was a BCAS end of day run, obtain the date and time when file was sent and forward to OPLOC.

(b) If BCAS end of day was not run, notify the OPLOC.

(2) Missing hard copy contract: If notified by the OPLOC that they have not received the contract(s), contact the BCO to obtain the original or duplicate original of the contract. Forward to OPLOC.

(3) No commitment is recorded in BQ/IAPS: If contacted by the OPLOC because there is no commitment recorded in IAPS/BQ, research and input commitment in system. Notify OPLOC when accomplished.

(4) Coordinate a process with the local contracting office that ensures the FSO is notified when one AF Form 9 will have multiple contract awards.

(5) Work out a distribution process with contracting to either; have appropriate AF Form 9 numbers properly annotated on contract Modifications, or have copies of MODs sent through the FSO for matching to AF Form 9. Annotate and send to OPLOC.

(6) This process is critical to the proper timely recording of contract modification.

c. ANG/Rome Lab:

Same as FSO.

3. ★TASK - Medical Logistics (MEDLOG) Interface Procedures.

a. OPLOC:

★Procedures to Reconcile MEDLOG Interface Output Products: Reference DFAS-DE 7077.7-M, 1 June 96, Paragraph 16.4.2.

(1) ★TQ000230- MEDLOG to IAPS Interface List (16.4.2d). Four Part listing should be retained for 6 years to support book of original entry for SMAS medical stock fund general ledger.

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(a) ★Part I Accepted Transactions: Provides a list of all MEDLOG transactions which have passed the batch number as well as individual edits. These transactions are for the specific SRAN and Batch number.

(b) ★Part II Rejected Transactions: Provides a list of all MEDLOG transactions which failed to pass the batch number edit or individual transaction edits.

(c) ★Part III Transactions not Processed in IAPS: Provides a list of MEDLOG transactions with RID "LPR" which do not update the IAPS database. You should review this part for Investment receipts. It can be used as back-up for loading the Investment Receipt.

(d) ★Part IV MEDLOG Interface Status: Provides an overview of the entire interface process. It lists all medical SRANs maintained by IAPS and the batch number of the MEDLOG file that was received during the end of day process. It displays the number of accepted and rejected transactions. Should be used to ensure batches are being accepted and processed.

(2) IAPS Contract Labels: Reference Desk Top Instructions, BCAS Interface Procedures, and IAPS contract labels.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

4. ★TASK - Blanket Purchase Agreement (BPA).

★Reference DFAS-DE 7010.2-R

★BPAs are unfunded requirements type contracts. At the beginning of each fiscal year, BPAs are funded via a Purchase Request (AF Form 9) or a Fund Cite Authority (AF Form 616). There are two types of BPAs - centralized and decentralized. Calls or orders for goods or services against a centralized BPA are placed by contracting personnel. Calls or orders for goods or services against a decentralized BPA are placed by the using organization (e.g. hospital). An obligation is recorded by Obligation Administration section when a BPA call register is received. A medical obligation is recorded off a decentralized BPA when calls are interfaced through the daily MEDLOG interface file.

Processing Obligations for Special Operations will not always have normal source documentation and may require special handling.

a. OPLOC:

(1) Ensure call registers are received at least weekly from each maintaining activity or FSO (centralized only). Procedures must be given and understood to AF 616 holders by the FSO with assistance from the OPLOC.

(2) View IAPS to see if BPA contract is established.

(a) If contract call has been automatically interfaced, ensure status code is blank.

(b) If contract call has not been automatically interfaced, manually input contract into IAPS and auto-obligate from funding document (AF Form 616 or AF Form 9). (Reference IAPS Training Guide, pages 55, 60, 62.)

(c) For CPAS, receive monthly call register from FSO, record obligations via the Contract Function, Add/Modify Contract function screen.

NOTE: Enter as award category "A".

b. FSO:

(1) Provide proper call register maintenance procedures to all BPA administrators and requirements as to the frequency of submitting the registers to the FSO.

(2) ★Receive weekly call registers from the base contracting office for all centralized BPAs.

(3) Receive weekly call registers from using activities for all decentralized BPAs.

(4) Annotate the funding document number of each call on the call register.

(5) Forward the register to Obligation Administration section for processing obligation.

c. ANG/Rome Lab:

Same as FSO with the following exceptions:

(1) Disregard paragraph b(4).

(2) Process obligation into IAPS.

5. ★TASK - Miscellaneous Obligation Reimbursement Document (MORD).

Reference DFAS-DE 7000.4R and DFAS-DE 7010.2R for a definition and specific information regarding MORDs. The following are some of the more common types of obligations that are established using a MORD:

- Utilities (Electricity, Gas, Water)
- Commercial Telephone Bills
- Lease Payments
- Non-Temp Storage
- Suggestion Awards
- Communication Service Authorization, DD Form 428
- Customs Fees

a. OPLOC:

(1) When AF Form 406s are received from FSO, validate information and input obligation to BQ and/or IAPS.

(2) If "For-Self" payments will result from this MORD, inquire BQ via PAPERVIEW to determine if the FSO has already obligated funds. (Normally at month -end and/or fiscal year-end this may be required.)

(a) If so, manually input obligation in IAPS using the applicable DSR/PSR to avoid duplication. Process a "QD" transaction in BQ to match the same MORD/contract number to alleviate BQ/IAPS mismatches.

(b) If MORD is not already obligated, input obligation into IAPS using the applicable PSR/FSR; ensure any previous commitment record is reduced. Reference IAPS Training Guide, pages 55, 60.

(c) Utilities - One method for processing estimates and obligations would be to enter amounts both UOO and AEU directly into BQ. Process payment vouchers using manual voucher screen with appropriate DSR/PSR for chargeable lines of accounting. This requires maintaining a manual MORD for recording of transactions. Alternative method:

- 1 Using regular IAPS establish a utility (actual or dummy) contract.
- 2 Load funding as indicated on MORD or contract.

3 Input monthly estimates as receiving report to update AEU.

4 Once bill received, adjust AEU amounts to match actuals

NOTE: MAFR transactions will be a UE transaction from manual screen.

(3) Monitor fund availability and usage to ensure sufficient funds are obligated for current expenditures and future periods. Notify FSO for additional funding.

(4) If it is a "By-Others" MORD, payment will be received via By-Others cycles. Send to Intergovernmental Branch who will obligate in BQ only, using a By-Others processing code (G) PSR address.

b. FSO:

(1) Receive request to establish MORDs from various base activities (e.g. CE for utilities and rental lease agreements; Communications Squadron for telephone bills and other written administrative determinations). Reference DFAS-DE 7000.4R, DFAS-DE 7010.2R.

(2) If request meets regulatory requirements, per AFI 65-601, and funds are available, prepare AF Form 406, Miscellaneous Obligation Reimbursement Document. Reference DFAS-DE 7010.2R. Preparer sign as the preparer and certifying official sign as the approving official.

(3) As reference have requesting organizations requesting a MORD provide the following information. Use a locally developed worksheet:

(a) MORD document number as assigned by the FSO (see numbering scheme below)

(b) Date funds will be required, i.e. entire FY a single purpose DDMMYY.

(c) If applicable, vendor's name and address or if by -others payments will result name and address of performing activity.

(d) Actual or estimated amount of funds to be reserved.

(e) Brief description of services and/or supplies that are being obtained.

(f) Fund cite(s) including workorder and job order numbers.

(g) Point of contact and telephone number at requesting organization.

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(h) Have resource advisor sign and date document.

(4) ★MORDs will be controlled sequentially in a MORD document log. Reference October 1994 DFAS-DE/ANAA message on standard document numbers which only requires use of the Base site code as part of the document number. Note: The BQ Site ID should be the same as the IAPS Site ID.

(5) To facilitate IAPS input, MORD numbers will be assigned as follows and shown on the document:

(a) ★Represents obligation/contract add input by the OPLOC:

1st and 2nd position = document identifier "OS" (cc 30 in BQ).

3rd - 6th positions = "MORD".

★7th - 8th positions = site code.

★9th - 10th position = fiscal year.

11th - 14th position = sequential MORD number.

(b) Forward original MORD, AF Form 406 to OPLOC. Maintain copy for FSO files.

(c) After three workdays, follow-up to ensure the obligations have been loaded by the OPLOC. If not loaded, contact the OPLOC - Obligation Administration Branch.

c. ANG/Rome Lab:

Same as FSO with the following exceptions:

(1) Disregard paragraph (5) b.

(2) Include the following:

(a) Input obligation to BQ and/or IAPS.

(b) If "For-Self" payments will result from this MORD, inquire BQ via PAPERVIEW to determine if the FSO has already obligated funds (normally at month -end and/or fiscal year-end this may be required).

If so, manually input obligation in IAPS using the applicable DSR/PSR to avoid duplication. Process a QD transaction in BQ to match the same MORD/contract number to alleviate BQ/IAPS mismatches.

If MORD is not already obligated, input obligation into IAPS using the applicable DSR/PSR. Reference IAPS Training Guide, pages 55, 60.

Utilities - Establish estimates and obligations directly into BQ.

If it is a "By-Others" MORD, payment will be received via By-Others cycles. Obligate in BQ only using PSRs established with a By-Others processing code of "G".

6. ★TASK - Processing Legal Claim Obligation Documents.

Legal claims are payments to military/civilian government personnel for damages incurred to personal property. The approved claims paperwork is received from the base legal office for processing payment.

a. OPLOC:

(1) Initially each base must have a vendor code and contract established in IAPS.

(a) ★Establish a vendor record for each base assigned to the OPLOC. Add a vendor record (one per site/base) using the word '000legal' as the vendor code and "35 **'s" (to fill the field) as the vendor name. (Reference DFAS-DE 7077.1-M, paragraph 9.3.2, and IAPS Training Guide, page 46.) Example of vendor code is '000legal' with the site code equal to the individual site.

(b) ★Establish a contract using the letters "MORD", 2-digit site ID, fiscal year and the word "LEGAL" (e.g., MORD0195legal) as the contract number (reference IAPS Training Guide, page 55). The site ID should come before the FY. See IAPS processing tips.

1 Enter award category "A". (This will allow you to add the contract without a contract total and contract line items).

2 Enter Prompt Payment Act (PPA) code "E" for exempt and maximum pay days of 5. (This will ensure the member is paid on the next IAPS payment date.)

(c) Receive the legal claim from the base legal services office.

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(2) Add the individual claims as a call against an AF Form 616, Fund Cite Authority (previously established in IAPS by the FSO), using the last four digits of the claim number as the call number (reference IAPS Training Guide, page 33, and CPAS Users Manual, AFMCM 177-417). This will keep track of the AF Form 616 for later reconciliation between the legal office and the FSO.

(3) Forward legal claim package to the Data Entry section for priority payment processing.

b. FSO:

★Receive AF Form 616 from the base legal office. Input commitment into CPAS or IAPS. (Reference Data Entry Desk Top Instructions for processing AF Form 616.) Notify legal that the last 4-digits of the claim number will be used when obligating the calls. Review claim documentation for completeness and forward to the OPLOC. Provide locally determined control number.

c. ANG/Rome Lab:

★If Legal claims are processed, send to OPLOC for payment processing. Ensure funds are available and annotate appropriate DSR/PSR on documents. Guards are responsible for input of the commitment and obligation. They should submit a complete package to OPLOC for back-up to the payment.

7. ★TASK - Clothing Request/Receipt (AF Form 656/659) Processing.

To the greatest extent possible, the International Merchant's Purchase Authorization Card (IMPAC) will be used for purchasing authorized organizational clothing, from Military Clothing Sales Store (MCSS). Other organizational clothing requests are issued using an AF Form 656/659. Military members may take the certified/approved AF Form 656/659 to the MCSS to purchase required clothing. Army, Air Force Exchange Service (AAFES) will bill for these items. A separate IMPAC card must be established for purchasing maternity clothing, since the purchase is charged to the Air Force centrally managed allotment for military personnel, appropriation 57*3500. Maternity clothing allowance must be certified by FSO Military Pay section and annotated on the AF 656.

a. OPLOC:

AF Form 656:

(1) Initially, each base must have a vendor code and contract established in IAPS for AAFES.

(a) ★Establish a vendor record for AAFES vendor code = 000AAFES. Add a vendor record using the vendor name (vendor name = AAFES) (reference DFAS-DE 7077.7-M, paragraph 9.3.2, and IAPS Training Guide, page 46).

(b) ★Establish a contract using "MORD", a fiscal year, 2-digit site ID, and the word "AAFES" (e.g., MORD0195AAFES), as the contract number (reference IAPS Training Guide, page 55). The site ID should come before the FY, to stay in uniform with all other MORD numbers and the IAPS processing Tips.

1 Enter award category "A". (This will allow you to add the contract without a contract total and contract line items).

2 Enter Prompt Payment Act (PPA) code "E" for exempt and maximum pay days of 5.

(c) Create a contract folder for each individual contract number established and forward contract folders to Data Entry section for filing in teams' central contract file.

(2) Add the individual form as a call as you would against an AF 616 (previously established in IAPS by the FSO), using the last four digits of the control number assigned on the AF Form 656/659 as the call number (reference IAPS Training Guide, page 33). File individual "calls" in the appropriate contract folder. If an AF 616 is not used individual forms must be certified.

★Most sites do not use an AF Form 616 with 656/659s. If one is not used, set up the individual 656s using the accounting classification add screen for each individual sites contract.

(3) AF Form 659: ★Establish a vendor record for each base using XX (site code) AF659 and 35 ***'s as vendor name. Vendor code = 000AF659. Set-up contact number as OSMORDFYXXAF659.

(4) ★Use award cat "A", PPA "E" and max pay days of 5.

b. FSO:

(1) ★Establish a control log to sequentially number AF Forms 656/659 as they are received. Use document numbering scheme that includes Base site-ID for individual forms.

(2) Certify individual forms citing the correct appropriation and annotate the corresponding PSR/DSR. Use manual check of OBL/AL or BQ inquiry to check fund availability.

c. ANG/Rome Lab:

★ Same as FSO to include process obligation into BQ & IAPS. IAPS should be used to certify fund availability when possible.

8. ★TASK - Supplemental Health Care (AF Form 676) Processing.

The local medical treatment facility (MTF) can refer members to civilian health care providers. Authorization for Alternative Health Services Form Letter or AF Form 676, Authorization for Supplemental Civilian Health Services, are used to obtain such care for services and are recordable obligations. The sometimes complex nature in handling AF Forms 676 will require specialized instructions in dealing with partials, changes in health care providers, etc.

a. OPLOC:

(1) Initially, each base must have vendor codes and contracts established in IAPS for each doctor, hospital or health care provider they use (may need to be established upon consolidation).

(a) ★ Establish a vendor record for each health care provider used. Add a vendor record using the vendor name or acronym. (DFAS-DE 7077.7-M, paragraph 9.3.2 and IAPS Training Guide, page 46). Also, see IAPS processing tips.

(b) Establish a separate contract for each health care provider by using the local Stock Record Account Number (SRAN), fiscal year, and a serial number beginning with "H" (e.g., FM30595H0001, FM330095H0002, etc.), as the contract number (reference IAPS Training Guide, page 55). A listing of assigned numbers and vendors/providers must be provided to Data Entry.

Enter award category "A". (This will allow you to add the contract without a contract total and contract line items.)

(c) Create a contract folder for each individual contract number established and file contract folders to with appropriate Data Entry team.

(2) Receive the AF Form 676 or authorization letter from base MTF.

(3) Add the form as a call against an AF Form 616, Fund Cite Authority (previously established in IAPS by the FSO), using the last four digits of the control number assigned on the AF Form 676 as the call number (reference IAPS Training Guide, page

33). This will keep track of the AF Form 616 for later reconciliation between the MTF and FSO.

(4) Ensure the unique contract number is annotated on each AF Form 676 and filed in appropriate contract folder.

b. FSO:

(1) Receive an AF Form 616 from the MTF, certify fund availability, and input commitment into IAPS. (Reference Data Entry Desk Top Instructions for processing AF Form 616.)

(2) Perform reconciliation with the MTF monthly.

(3) Provide assistance as necessary to the OPLOC to resolve issues with the MTF.

(4) Periodic meetings with the MTF are recommended to resolve issues such as AF Form 616 reconciliation and status of payments. Request feedback from the OPLOC in preparation for the meeting.

c. ANG/Rome Lab:

Not applicable.

9. ★TASK - Tuition Assistance (AF Form 1227).

The AF Form 1227 is initiated by the base education office for military tuition assistance for off duty education. The appropriate AF Form 616 and individual control number will be annotated on all AF Forms 1227.

a. OPLOC:

(1) Initially, each base must have vendor codes and contracts established in IAPS for each college (may need to be established upon consolidation).

(a) ★Establish a vendor record for each college used by a given base's ESO. Add a vendor record using the college name or acronym. (Reference DFAS-DE 7077.7-M, paragraph 9.3.2 and IAPS Training Guide, page 46.) Also, see IAPS processing tips.

(b) ★Establish a contract using "MORD", 2-digit site ID, fiscal year, and the college initials or abbreviated name (e.g., MORD0195UCLA), as the contract number

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(reference IAPS Training Guide, page 55). Site ID should be before the FY. (e.g., MORD0195UCLA). See IAPS processing tips.

1 Enter award category "A". (This will allow you to add the contract without a contract total and contract line items.)

2 ★Enter Prompt Payment Act (PPA) code "E" for Exempt from the PPA interest. Since the government is agreeing with an individual to pay a percentage of educational costs for that individual and there is no agreement with a vendor, there is no requirement to incur PPA interest. Message from DFAS-DE/ANAA, Walt Gray, dated 5 June 96, 051300Z Jun 96.

(c) Create a contract folder for each individual contract number (school) established and send to appropriate Data Entry team for filing in central contract file.

(2) Receive the AF Forms 1227 from the base on a weekly basis at a minimum.

(3) Add the form as a call against an AF Form 616, Fund Cite Authority (previously established in IAPS by the FSO), using the last four digits of the control number assigned on the AF Form 1227 as the call number. (Reference IAPS Training Guide, page 33.) This will keep track of the AF Form 616 for later reconciliation between the base ESO and the FSO.

b. FSO:

(1) Receive an AF Form 616 from the Base Education Office, certify fund availability, and input commitment into IAPS. (Reference Data Entry Desk Top Instructions for processing AF Form 616.)

(2) Perform reconciliation with the ESO monthly.

(3) Provide assistance as necessary to the OPLOC to resolve issues with the ESO.

c. ANG/Rome Lab:

Not applicable.

10. ★TASK - Military/Civilian Training, DD Form 1556, Processing.

The requesting organization uses a properly approved DD Form 1556, Request, Authorization, Agreement, Certification of Training and Reimbursement, for incurring obligations with educational institutions or vendors for non -contractual training.

NOTE: Many organizations fund training from an AF Form 616, while others will direct cite their organization funds on individual training requests which must be certified.

a. OPLOC:

(1) Initially, each base must have vendor codes and contracts established in CPAS or IAPS for each commonly used vendor providing training:

(a) Establish a vendor record for each training vendor. Add a vendor record using the vendor name or acronym. (Reference DFAS-DE 7077.7-M, paragraph 9.3.2, and IAPS Training Guide, page 46, and CPAS Users Manual, AFMCM 177 -417.)

(b) ★Establish a contract using the form number, fiscal year, 2-digit site ID, and the vendor name/abbreviation (e.g., DD15569538OPM would represent a training contract between Offutt AFB and OPM), as the contract number (reference IAPS Training Guide, page 55, and CPAS Users Manual, AFMCM 177-417). Also, see IAPS processing tips for instructions on input into IAPS.

NOTE: Keep the vendor/contract numbering scheme simple for easy identification of invoices to obligations for Data Entry. The numbers should coincide with the vendor code used so that the technician can identify contract number when the invoice is received.

1 Enter award category "A". (This will allow you to add the contract without a contract total and contract line items.)

2 ★Enter Prompt Payment Act (PPA) code "C" for regular and maximum pay days of 30, unless the DD Form 1556 is annotated that advance payment is authorized. If payment is to another government agency, the PPA code should be "E".

(c) Create a contract folder for each individual contract number established and forward contract folders to Document Control section for filing in central contract file.

(2) Receive the certified (FSO or AF 616 holder) DD Form 1556 from the base. Review document to ensure all required blocks are completed (e.g., accounting classification, signatures, etc.)

(a) If the training is funded with an AF Form 616, add the DD Form 1556 in CPAS or IAPS as a call against the AF Form 616, Fund Cite Authority (previously established in IAPS by the FSO), using the last four digits of the control number assigned

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on the DD Form 1556 as the call number. (Reference IAPS Training Guide, page 33, and CPAS Users Manual, AFMCM 177-417.) This will keep track of the AF Form 616 for later reconciliation.

(b) If the training is not funded with an AF Form 616, manually add the DD Form 1556 in IAPS (reference IAPS Training Guide, page 64, and CPAS Users Manual, AFMCM 177-417). Ensure form is properly certified and line of accounting is shown with corresponding PSR/FSR.

(c) For advance payment training requests, forward immediately to Data Entry for processing, making note of payment required by date. Ensure associates tasked with sorting mail are told to be aware to look out for DD 1556's that require advance payment.

b. FSO:

(1) If the training is funded with an AF Form 616, receive an AF Form 616 from the using organization, certify fund availability, and input commitment into IAPS/CPAS. (Reference Data Entry Desk Top Instructions for processing AF Form 616.)

(2) If the training is not funded with an AF Form 616, ensure base organization are aware of requirement to have funds certified prior to making firm commitments until funding is approved. Upon receipt of the DD Form 1556, ensure proper accounting classification is cited and certify accordingly. Note: Implementation of procedures similar to the commitment procedures should be considered as outlined for processing of MORDS. This will provide proper document audit trails and reservation of funding.

(3) Forward DD Form 1556 to OPLOC, Obligation Administration. If not funded by AF Form 616, ensure proper PSR and FSR are annotated.

(4) Make special note of DD Forms 1556's that require advance payment to the OPLOC, and if required, send via FAX in order to meet registration deadlines.

(5) ★Establish and maintain control log for direct funded DD Forms 1556. Include site code as part of document ID. For commitment processing ensure similar document number input as described with MORDS. IAPS requires YMMM in positions 7-10.

c. ANG/Rome Lab:

(1) If the training is funded with an AF Form 616, the accounting office receives an AF Form 616 from the using organization, certifies fund availability, and inputs

commitment into IAPS. (Reference Data Entry Desk Top Instructions for processing AF Form 616).

(2) If the training is not funded with an AF Form 616, the accounting office receives the DD Form 1556 and certifies funds on the individual form.

(3) ★The unit processes DD Form 1556 directly into and IAPS. If no AF Form 616 is being used and the payment is to an individual, IAPS Manual Voucher process can be used.

(4) Make special note of DD Forms 1556's that require advance payment to the OPLOC, and if required sent via FAX to meet registration due dates.

11. ★TASK - Notice of Award Letter.

The Air Force may accept the offer of a contractor by issuing an unqualified notice of award. This notice constitutes evidence of an obligation until a formal contract is issued, (normally used as an obligation document at the end of the fiscal year).

a. OPLOC:

(1) ★Inquire BQ or CPAS to determine if the FSO has already committed funds.

(2) If the FSO has not recorded a commitment, obtain approval from FSO to obligate the funds in BQ or CPAS.

(3) Once notice of award has been obligated, create contract file folder and suspense pending receipt of hard copy contract.

(4) When hard copy contract is received, determine if the contract is an IAPS type payment or a By-Others type payment.

(5) ★If the contract will be paid in IAPS, establish in IAPS and CPAS (reference IAPS Training Guide, pages 55, 60). The contract should be added to IAPS directly. IAPS will pass the transactions created by the add process to BQ for setup. File hard copy contract in contract file folder and forward to appropriate Data Entry team for filing in central file.

(6) If the contract will be paid as a By-Others transaction, transfer to Intergovernmental Branch. File hard copy contract in contract file folder. Intergovernmental Branch should ensure PSR has a processing center of G.

b. FSO:

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Forward notice of award letters immediately to the OPLOC. Determine if commitment should be recorded and ensure proper reference is made on award notice letter.

c. ANG/Rome Lab:

(1) Manually obligate the notice of award in BQ using appropriate procedures.

(2) Forward notice of award letters to OPLOC as soon as possible.

(3) When hard copy contract is received, determine if the contract is an IAPS type payment or a By-Others type payment.

(a) ★If the contract will be paid in IAPS, establish in IAPS (reference IAPS Training Guide, pages 55, 60). Must take special care when establishing in IAPS to ensure the obligation matches BQ, to avoid creating a difference on the recon.

(b) If the contract will be paid as a By-Others transaction, process a QD" to the DSR to add the By-Others section sub-processing center code.

12. ★TASK - Purchase Order-Invoice-Voucher (SF 44) Processing.

The SF 44, Purchase Order-Invoice-Voucher, is processed completely, record obligation, invoice and receiving report by the designated team within the Data Entry section.

13. TASK - Changes/Adjustments to Contracting Instruments.

Adjustments to contracting instruments requiring formal modifications are prepared by the appropriate Administrative Contracting Officer (ACO) and forwarded to the OPLOC. Obvious errors on purchase orders, delivery orders, blanket purchase agreement calls, and related modifications are corrected via pen and ink changes without formal modification in accordance with DFAS-DE 7010.2R. All monetary increases to contracts will have a supporting commitment document on file.

a. OPLOC:

Customer Service will often receive written notification from various sources including FSO, and base RA's, a request for a pen and ink change to contracting documents. Determination should be made if they can be accomplished without formal modification. If a Mod is required, request from base contracting office. Ensure FSO is aware of any possible change in amount obligated against the contract.

(1) If changes are not required in either CPAS, IAPS or BQ, file request in appropriate contract folder.

(2) If changes are required in CPAS, IAPS and/or BQ, Document Control forwards to Obligation Administration for appropriate action. (See BCAS interface procedures or manual input section of Desk Top Instructions.)

(3) The Vendor Pay Customer Service section receives requests for changes directly from base activities. If the request involves a funding increase, refer the customer to the appropriate FSO for their action.

b. FSO:

Procedures:

(1) Receive requests for funding changes from the applicable base activity.

(2) Changes will be coordinated with ACO or contracting officer and appropriate action will be taken in accordance with DFAS-DE 7010.2R, DFAS-DE 7220.2-R, section J, para 2-48, and the Federal Acquisition Regulation (FAR).

(3) Work with local contracting office to ensure proper AF Form 9 number is included on contract modifications.

c. ANG/Rome Lab:

Same as FSO.

14. ★TASK - Fiscal Year End Close-out Procedures.

The fiscal year runs from October 1 and ends at close of business on September 30. All commitments for expiring year funds must be obligated or deleted from IAPS/BQ by close of business September 30. The volume of transactions typically increases dramatically during the weeks leading up to September 30, and require additional effort on all parties -both OPLOC, FSO/FMA, and other base level activities.

a. OPLOC:

(1) ★Identify all individuals who will be dedicated to the close out effort and form a "close-out" team. Teams should be designated to support each base level FSO.

(2) OPLOC focal point for FY close out is the Accounts Management and Recon Branch (DFAS-XX/AOA). Obligation Administration is the Vendor Pay focal point.

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(3) Assist all FSOs by ensuring special retrievals/listings are available to facilitate clearing outstanding items and identifying obligation balances/contracts that are no longer required.

(4) ★Run retrievals and IAPS optional products daily in order to monitor progress of data base clean up efforts. Use PAPERVIEW to monitor unobligated commitments. Use the ODL and sort by OAC/OBAN, and Doc ID. Reference DFAS-DE 7077.7-M, Vol III, Section 20 for Year-End processing in IAPS.

(5) Receive feedback from FSO pertaining to their coordination with the local FMA office (budget), contracting office, and various other major base activities.

b. FSO:

(1) Ensure a cut off date for all AF Forms 616 is established based on the local Base close out plan. Additionally, ensure all are reconciled and remaining balance dropped in sufficient time to reuse funds for other purposes.

(2) ★Develop detailed plans appointing specific responsibilities and target dates for completion of commitment reconciliation's to ensure proper utilization of all available expiring funds.

(3) ★IAPS optional products such as the outstanding purchase request list will aid FSOs with the year-end close-out.

c. ANG/Rome Lab:

Close out procedures will be locally established and coordinated with the OPLOC.

15. ★TASK - Process AF Form 9 and DD Form 1348-1 For Investment Equipment (Fund Codes 17, 29, and 54).

a. OPLOC:

(1) Vendor Pay Branch receives copies of commitment documents from FSO.

(2) Maintain open commitment files until contract award or MILSTRIP requisition.

(3) For Local Purchase items:

(a) Contract will interface from BCAS.

(b) ★If contract does not auto-obligate, obligate contract using PR/Contract Auto Obligate screen or CPAS contract function, ADD/Modification contract function.

(c) ★Check for investment items received in SBSS/MEDLOG on the AFO/BCO Receipt/Item Discrepancies listing from IAPS. Investment receipts for Base Supply and Medical will process through the EOD interface. The MEDLOG Investment Receipts will be displayed on Part III of the MEDLOG/IAPS Interface List. The receipts will need to be loaded manually.

1 ★Manually load the receipt using the information on the discrepancy list. If the receipt rejects during the interface, use the SF interface error process, option 'R' from the Data Entry Submenu to correct problem and reprocess.

(d) ★When payment is processed, manually create a BKA and process it in the appropriate logistics system. Payments should be made through IAPS. Once the check number is posted, the BKA and any 1B* transactions will be created by IAPS for interface into SBSS, if the contract is a type 'M'.

(4) FPG is responsible for MILSTRIP requisitions, obligate in BQ or CPAS when requisition appears on M07.

(5) Monthly, reconcile gross obligations (UOO/AEU/AEP) to M07 (SBSS).

b. FSO:

(1) Receive AF Form 9 or DD 1348 from SBSS or MEDLOG. Ensure correct appropriation data (e.g., RC/CC, EEIC, BPAC) and fund code.

(2) Local purchase items (RID = LPR or JB*):

(a) Input document into IAPS or CPAS and await DSR.

(b) Certify funds availability.

(3) MILSTRIP requisitions:

(a) Post commitment directly to BQ or CPAS.

(b) Annotate DSR on funding document.

(c) Certify document send to DFAS-XX/FPG.

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(d) Return certified original to SBSS/ MEDLOG. Maintain a copy in open commitment file and forward copy to Business Funds Branch (DFAS-XX/AOB) of OPLOC.

(e) Monthly, reconcile fund authority and commitment documents to M07 (SBSS).

c. ANG/Rome Lab:

Same as FSO with the following exceptions:

(1) Retain certified original commitment document (reference paragraph b(4)).

(2) ★ Establish obligation in BQ system upon receipt of contract (reference paragraph a(3)(b)). The guard should also use IAPS to the fullest.

(3) Monthly reconcile fund authority and gross obligations to M07 (SBSS) (reference paragraph b(5)).

16. ★TASK - Integrated Accounts Payable System (IAPS) Bulletin 91, Electronic Funds Transfer - Corporate Trade Exchange (CTX) Implementation Procedures.

a. OPLOC:

See Chapter 7, Attachment 2 for procedures.

b. FSO:

Not applicable

c. ANG/Rome LAB:

Not applicable

17. ★TASK - Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act of 1996 (DCIA)

a. OPLOC:

See Chapter 7, Attachment 3 for procedures.

b. FSO:

Not applicable

c. ANG/Rome LAB:

Not applicable

CHAPTER 7, SECTION E

E. RECONCILIATION AND REPORTS BRANCH

1. ★TASK - Determine Interest Penalty Payments.

a. OPLOC:

(1) Interest Penalty Policy is that penalties will be charged to the bases' O & M funds. Further defined, interest is the responsibility of the base who developed/produced the obligation.

(2) ★Recon and Reports will receive IAPS End of Day product called Invoices With Interest Penalty Due, TQ00025, daily. Refer to DFAS-DE 7077.7-M, Vol III, Section 14, (14.3.3f(3) for description of listing.

(a) ★This listing will alert FPR as to interest penalties that will require the PSR to be added to the Invoice Maintenance Screen.

(b) ★A compiled listing of all possible combinations of PSRs by Site ID will be maintained by each technician in Recon and Reports.

(c) Completion of all interest PSR inputs will be accomplished prior to the close of business to ensure payments are produced from the next IAPS EOD.

(3) Adding the Interest PSR to the Invoice:

(a) View the contract/invoice/receiving report in IAPS to determine the reason for interest penalty payment.

(b) Select the appropriate PSR from master listing based on reason for interest and host base responsible.

(c) ★Update invoice by adding the appropriate PSR to the 'INT-PSRA' field on the Invoice Maintenance Screen.

Once End of Day is run, payment will be produced.

b. FSO:

If an emergency payment is made, use procedures in DFAS-DE 7010.2-R to apply any interest penalties due. Coordinate with the OPLOC on proper PSR to use.

c. ANG/Rome Lab:

Not applicable.

2. ★TASK - IAPS/BQ Reconciliation.

REFERENCE: **DFAS-DE 7077.7-M, volume III, Chapter 16.**

★Listing that shows differences between IAPS and BQ is a function performed at least monthly, with corrective actions taken as differences are identified. It is recommended that this listing be run more often than monthly. Prior to IAPS/BQ EOD, ensure all ICI transactions are processed and rejects cleared. Schedule this program after IAPS/BQ EOD are complete and prior to beginning any IAPS input for the next business day.

a. OPLOC:

(1) ★Enter Option B (Interface Processing) from the Master Menu; then enter Option G (BQ Reconciliation). This will automatically start the BQ Reconciliation program which will produce a three part listing. You must ensure all users are logged off the IAPS system while running the reconciliation.

(a) ★Reconciliation Exception Report (part 1). (TQ000058)

1 ★This listing identifies basically 3 areas of concern where differences are between IAPS and BQ. Part 1 identifies documents that are in BQ and IAPS, but there are monetary discrepancies and mismatched records.

2 ★Coordinate closely with Systems Administration Division to ensure NBQH10 has been run and that IAPS has pulled the correct NBQH10 to reconcile against. This will ensure that both data bases are at the same point in time when the recon is run.

a Document ID does not match between BQ & IAPS. Determine which system is correct by validating with hard copy document.

b If IAPS is correct, go to BQ using the "TRT1" frame, action code "QD", and the DSR/PSR; starting in card column 30, enter the correct document ID to agree with IAPS.

c ★If BQ is correct and payments have not been made, delete contract out of IAPS. Reload contract back into IAPS correctly. Pay close attention to any BQ transactions that will be created if monetary fields are adjusted.

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d ★Once payments have been made from IAPS, document number cannot be changed in IAPS. Annotate listing to show the item has been identified.

e If the DSR is the same, but the document ID is different, research to determine if document ID in both BQ and IAPS is correct.

f ★If the document ID in BQ is correct and valid, determine if it is loaded in IAPS with a different DSR. (Usually this will be a "DD" DSR.) If it is in IAPS and the balances are the same, go to the POST-POST screen, Option G on the Master Menu and Select Option B to load the DSR that is in BQ. If the balances are different, update BQ to equal the balance in IAPS.

★If IAPS document has a balance, determine why the balance was deleted from BQ and not in IAPS. If the balance should be zero, adjust the IAPS document. Utility program NTQU40 can be run occasionally to change these updated DSR's to "Z" DSRs in IAPS. This will prevent DSR pass back problems. However, NTQU40 will also create QDs to drop Save indicator for OAC 47, 36 BAL-FWD DSRs. If the balances are correct, first determine that the obligation is not recorded in BQ as a By -Others. If the obligation is not in BQ and the document is a valid IAPS document, delete the document in IAPS and reestablish the obligation properly in IAPS, which will interface in BQ for a balance between the two systems.

g Balance IDs C, O, and U are out of balance (between BQ & IAPS). (Commitments worked at FSO level.)

1 ★Determine cause of out of balance (research i.e., manual payment(s), work order number not loaded, modifications not posted, etc.).

2 Possible corrective actions for manually prepared payments can be found in the manual processing later in this section.

3 If work order number is missing, update IAPS with correct work order number.

4 Contract modifications. See task for clearing BQ Transaction Status List and check with Obligation Administration branch.

h Difference between PSR/FSR (between BQ & IAPS). To determine cause:

1 Verify whether Accounts Management (DFAS-XX/AOA) processed a BQ address consolidation, Table D or QP/QF programs.

2 ★ If so, coordinate with Systems Administration to run IAPS address consolidation (Option I on the interface processing menu). One recommendation is to routinely schedule the BQ address consolidation in IAPS as part of end of day.

(b) BQ Records Not Found in IAPS (TQ000059):

1 ★ Research documents to determine if they require processing into IAPS. If it is determined that they are valid, IAPS obligations should be updated with BQ suppressed, using correct BQ DSR. The document should be added to IAPS with special care taken to suppress BQ so further obligation transactions are not created in BQ.

2 ★ Obligations that should be paid By-Others, should be deleted from IAPS, and have hard copy contracts sent to Intergovernmental branch. Note: IAPS has the ability to record payments made by-others but does not produce the required MAFR transactions which must have the BQ-DLT field shown with an "O" and the By-Others ADSN both manually added to the contract detail record.

(c) IAPS Records Not Found in BQ (TQ000060), if they are valid load obligation into BQ after through research. If not valid delete in IAPS. Refer to ODL validation task.

(2) Ensure a copy is forwarded to each FSO.

b. FSO:

(1) Responsible for correcting commitment documents that are on the BQ Reconciliation listing. Procedures are the same as OPLOC procedures above.

(2) Coordinate with OPLOC for commitment discrepancies. Appropriate portions of the listing will be provided.

c. ANG/Rome Lab:

Same as FSO.

3. ★TASK - Local Purchase Payment Processing In Supply Systems.

Balance total amount of DBOF payments processed in BQ and match to applicable supply SBSS and SMAS/MEDLOG and FIABS systems updates, daily.

a. OPLOC:

(1) SBSS D29 (Local Purchase Payment Transaction List):

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(a) ★Verify that dollar values on IAPS DOV register are equal to the processed amount on the D29 by voucher number and fund code. If dollar values do not match, determine missing or rejected transactions. Each D29 should be attached to its corresponding DOV payment voucher.

(b) For transactions that have not updated, locate unprocessed transactions by voucher number using payment vouchers or other IAPS listings to determine why transactions were not created. Process the corrected transaction into SBSS.

(c) Ensure daily reconciliation's of rejected transactions is performed. One method would be to locate unprocessed transactions by voucher number by closely reviewing the D29. For each rejected transaction, identify corrective action as directed in DFAS-DE 7077.10-M, Reject and Management Notices, based on reject code for that voucher line item detail.

(d) To reprocess rejected transactions access the reject file from SBSS; make corrections/additions and reprocess in accordance with DFAS-DE 7077.10-M.

(e) Review next days D29 to ensure transactions have processed.

(f) Track A050 management notices for fund code changes of supply item records.

(g) Prepare SF 1081 and forward to Customer Service for certification and vouchering.

(h) Prepare and process MAFR transaction; no update to supply is required.

(2) MEDLOG Updates (Local Purchase Payment Listing):

(a) ★Ensure that the update for DBOF Fund Code '6B' PSR for each medical sites SRAN in BQ for daily MAFR equals the total net change in the Accounts Payable column of the end of day listing 'Outgoing IAPS Interface List'part IV. (TQ000037) The difference between the prior and current end of day Accounts Payable total for each specific FC/SRAN combination should be what was processed in BQ for MAFR.

(b) ★Any differences between the MAFR & Part IV of the Outgoing IAPS Interface List should be researched. Part III of the Outgoing IAPS Interface List displays all the medical payment transactions that were created during IAPS end of day. The listing is broken out by Fund code/SRAN combination. Part III should be used when researching

differences between the payment voucher and the total amount of each payment..
Reference DFAS-DE 7077.7-M, Vol III Section 14 (14.3.3.1).

(c) ★ If differences are determined, process corrections into SMAS using the Stock Fund Manual Payment (NTQC03) screen. This screen is used to create BKA and 1B* Transactions for interface into SBSS for Base Supply payments or SMAS for medical payments and Troop Support payments. Reference DFAS-DE 7077.7-M, Vol III Section 18 (18.3.3).

(d) ★ If a payment is created using the IAPS Manual Voucher Screen or an off-line process, you must go back into IAPS Stock Fund Manual Payment Screen (NTQC03) and create the BKA/PMT payment transaction and/or the 1B* adjustment transactions to ensure they are processed into the Base Supply or SMAS system. This is required to ensure we maintain a balance between what is MAFRD in BQ and processed in the base supply or SMAS system for stock fund payments.

(e) ★ If there is an existing out of balance at the end of the month due to not being able to clear all rejects or process all stock fund payments in Base Supply or SMAS, you must provide the trial balance accountant the out of balance amount so a JV may be processed in SMAS.

(3) ★ FIABS/Local Purchase Payments:

(a) Verify that dollar value on IAPS DOV Register is equal to the processed amount in GAFS and FIABS. (Currently providing data via data query.)

(b) Research unmatched transactions and process corrections into FIABS.

(c) Review A-D035J-101-DA-L06, Daily Error Listing, to identify local purchase payment errors and take appropriate corrective action.

(4) ★ Create and maintain a spreadsheet or control log to log in all processed/unprocessed transactions by voucher number. Data will be used to support the Journal Voucher (JV) for unprocessed transactions (GLA 50099) at end of month for the Business Fund Branch. (See Figure 7-1 for sample spreadsheet.)

(5) ★ Verify that the dollar value in GLA 50099 on the D-29 listing is equal to the amount processed through the BQ system. Each morning inquire the BQ system for the stock fund PSRs. Keep track of the amount(s) shown on the D-29 listing from each End-Of-Day run, deduct the "after update" amount in GLA 50099. The difference will be the vouchers that have not processed correctly or not processed at all through the GV system.

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(a) For SBSS, upload file for batch update during next End-Of-Day processing.

(b) ★ Keep track of unprocessed vouchers on the D-29 listings by voucher number to support a JV to input to the Trial Balance SMAS System in cases where all vouchers have not been processed for the month.

b. FSO:

Provide liaison function with base activities such as base supply, medical logistics and the OPLOC regarding problems with supply type transactions (e.g., local purchase payment receipts).

c. ANG/Rome Lab:

Same as FSO.

4. ★TASK - IAPS to SBSS, M-37 Validation (SBSS - IAPS Reconciliation Exception Report, TQ000145).

The M37 is the SBSS equivalent of the BQ ODL. It shows the open (status, RNB, BNR) local purchase items in the SBSS. The M37 is sorted by the last five characters of the contract (e.g., P0001). The M37 for each SRAN is required to be certified quarterly. This process must be repeated for each SBSS.

a. OPLOC:

★ In addition to the M37 Validation, the SBSS - IAPS Reconciliation Exception Report (TQ000145) should also be validated. This reconciliation is produced when base supply runs the GV 997-M37, Local Purchase Open Item Listing. This reconciliation should be performed at least monthly. The recon will produce automatically during the IAPS end-of-day process when the base supply M37 file exist. Research the correct discrepancies through coordination with the appropriate base supply. The report consists of 3 parts:

Part I: SBSS - IAPS Quantity, Unit of Issue, Fund Code, Price
Differences:

Part II: SBSS Records Not in IAPS

Part III: IAPS Records Not in SBSS

Reference the DFAS-DE 7077.7-M, SBSS Receipt Interface Processing Section for reconciliation procedures.

b. FSO:

As the quarterly reconciliation is accomplished by the OPLOC, individual details may require base supply action for correction and potential reverse post actions. FSO will be asked from time to time to follow-up with supply to ensure actions are accomplished in a timely fashion and as requested by the OPLOC.

c. ANG/Rome Lab:

Same as FSO.

5. ★TASK - IAPS to MEDLOG (NTQNA0).

★MEDLOG - IAPS Reconciliation List (TQ000232) is produced when the incoming MEDLOG interface contains end of month reconciliation transactions (RDI). The listing is in three parts. Prior to researching this listing, the IAPS user should request the Outstanding Stock Fund Rejects List by entering OPTION I on the Optional Products Submenu. Before any research is accomplished, this list should be reviewed to determine if the rejected MEDLOG transaction may be causing the difference. Every attempt must be made by the IAPS user to clear all rejects prior to the end of the month. The IAPS user must also verify that there are no missing or rejected MEDLOG interfaces. See DFAS-DE 7077.7-M, vol. III, Section 16.4 (16.4.2e) and Figure 16-25.

(1) ★Check for missing BCAS interfaces or rejected BCAS transactions (-TQ000017 and TQ000024). Manually load contract and line items using IAPS Contract and Item Add screens.

(2) If the Base Contracting Office indicates contract is valid, manually load contract and line items using IAPS Contract and Item Add screens.

(3) Coordinate with MEDLOG to determine if valid MEDLOG requisition. If requisition is valid and recorded in MEDLOG after end of month processing, no further action is necessary

6. TASK - IAPS to FIABS, Receipt Validation (A-D035J-102-MO-L39).

The A-D035J-102-MO-L39 shows the requisitions where items were received but not billed (RNB).

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a. OPLOC:

(1) Manually compare A-D035J-102-MO-L39 against IAPS listing.

(2) Research all RNBs over 60 days or older in IAPS to see if payment has been made. If payment has been made, annotate listing and return to Business Funds Branch for corrective action.

b. FSO:

(1) Assist the OPLOC in resolving any transactions that require base supply action for correction and potential reverse post actions. FSO will be asked from time to time to follow up with supply to ensure actions are accomplished in a timely fashion and as requested by the OPLOC. Validate BNR (A-D035J-103-MO-L39) listing and initiate appropriate corrective action (i.e., requesting credit from source of supply and/or asking OPLOC to reverse a duplicate billing).

(2) Validate and follow-up in accordance with DoD 4000.25-7-M (MILSBILLS) on status details such as Shipped Not Credited (SNC) and Claims Receivable (CR).

c. ANG/Rome Lab:

Same as FSO.

7. ★TASK - Interactive Communications Interface (ICI) Processing.

This is the on-line interface system that passes transactions between IAPS/BQ and BQ/IAPS.

a. OPLOC:

(1) At the start of every business day it is recommended that Systems Administration accomplish the following steps; ensure BQ is up and running and BQ experienced no processing problem from previous end-of-day.

(2) Daily Recon and Reports should:

- (a) Ensure ICI has been activated in BQ.
- (b) Activate ICI in IAPS by entering Option B from the main menu and then enter Option Q.
- (c) The IAPS terminal designated as the ICI interface message PID should remain open during daily IAPS processing. Monitoring the ICI message terminal, which will "beep" when an error message exists, will alert associates of any processing problems.
- (d) ★To check the status of ICI processing in IAPS, select Option B (Interface Processing) from the main menu. Next, select Option C to view the number of ICI transactions remaining to be processed. Wait approximately five minutes, then go to Option Y, then Option C to ensure ICI is processing on line. (Total number of pending transactions should have decreased.) **Warning: Be sure to enter option Y and not option S, which starts GAMPS processing.**
- (e) ★If the GAMPS option on the "Send BQ Transaction" screen is inadvertently started (Option S), go to ICI configuration screen (Option P) and change the Relink IAPS Sent to Rej field to Y and Update. This will send the transactions back to the reject file. Run a BQ Transaction Status list to verify transactions. Then use the Data Entry Submenu BQ Rejects Fix process (Option Q) to resend the transactions to BQ.

b. FSO:

FSO Accounting Liaison personnel should check with OPLOC if there is any doubt if the system is up and running.

c. ANG/Rome Lab:

Same as FSO.

8. ★TASK - MAFR Transaction Reconciliation.

NOTE: CPAS expenditures transactions will process as a daily batch to BQ, to facilitate reconciliation between IPC and BQ. This is the process of balancing payment vouchers by appropriation and amount between IPC and BQ.

a. OPLOC:

- (1) Daily MAFR balancing for IAPS vouchers:

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(a) Receive Daily BQ/IPC SMA recon list from Disbursing and/or Accounts Management. This listing shows any differences between IPC expense records (voucher copies) and what was actually input into the BQ system. Research the reason for these differences to determine action required. Other products used to correct MAFR differences are listed below.

(b) Process Option U on the Optional Product sub menu (BQ transaction status list) at least twice daily. This produces a 4 -part listing.

1 Part 1 - To Send. Shows transactions waiting to be transmitted. to BQ. No action is required.

2 Part 2 - Transactions Sent to BQ. No action required.

3 ★Part 3 - Rejected Transactions. Shows all transactions that rejected in BQ and require manual intervention to update IAPS. The following are common causes for rejected transactions and corrective actions: The rejected transactions need to be relinked to the "to send" set, or deleted, once the reason for the reject is identified.

a ★AEU is Not a Positive Balance. Determine cause of out of balance by comparing contract totals and all balance ID totals to ensure they are equal in BQ and IAPS to determine the correct balance. In most cases, the movement of funds from UOO to AEU rejected during a prior transaction and was not corrected. Take corrective action as follows: Process an XD, OU for the amount of the rejected receipt transaction, then resend rejected MAFR transaction to BQ, using the BQ reject fix process (option Q) on the Data Entry Submenu.

b DSR does not relate to PSR. Research reason for error using BQ (ODL) and IAPS inquiry screen.

c Usually caused by DSR pass back errors that are not corrected.

d ★Corrective action. Use Option P (DSR document ID) on the Data Entry Sub-menu to determine contract number. Locate the contract number on the Open Document Listing (ODL) to determine the correct DSR/PSR combination. Once located, post the correct XD, UE transaction to BQ. If this is not a complete or final payment, go to Option G (Post-Post) screen from the Master Menu, then Option B (DSR), view the incorrect DSR number and update the address to the correct DSR/PSR combination that is in BQ.

★DSR not active.

e Work order number not present.

f Appropriation/data elements not in MART file or ADSN incorrect.

g Determine reason for reject by either contacting Accounts Management Branch or sign on to BQ. Once in BQ, input "INQMENU." An inquiry screen will appear. Input option 6.

h Input accounting classification data into BQ frame to check for validity.

i ★Once you have determined the correct input format, process the correct MAFR transaction directly into BQ. You should also go back into IAPS BQ reject fix screen and delete the reject MAFR transaction.

j Find invalid X-PSR and correct erroneous data elements in the PSR base variable file.

4 Part 4-BQ Transactions Accepted. No action required; destroy list upon receipt of a new list.

(2) Daily MAFR balancing for IAPS vouchers manually input into CPAS can be balanced to IPC utilizing existing CPAS 1H1, or locally developed CA -DATAQUERY.

NOTE: Manually prepared vouchers that contain a CPAS funding line must have a contract established in CPAS prior to processing of expenditure transactions, i.e., no straight pay allowed.

(3) MAFR input for manually prepared vouchers:

(a) Obtain copy of manual vouchers annotated with the appropriate BQ address (DSR/PSR/FSR) and the copy of the manual voucher control log to insure all vouchers have been forwarded and accounted for.

(b) Post MAFR transaction per annotated voucher. If volume is sufficient create a MOOPS file and then interface it through GAMPS. Refer to AFM 177-370 Attachment 5.

(c) Perform Post-Post transaction if item was originally recorded in IAPS. (See Post-Post processing task).

(d) Review the Daily Audit list the next day to insure that the correct accounting data was entered into BQ.

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(4) For MAFR reconciliation out of balance created by the Direct CPN process, see CPAS Operation Instructions for payment reporting.

b. FSO:

(1) ★ Same as (3)(a), (3)(b), and (3)(d) above. If the MAFR transaction is against an obligation document that is in IAPS, notify the Reconciliation and Reports Section of Vendor Pay branch and forward (FAX) a copy of the voucher and support documentation to OPLOC ASAP. (Prior approval from OPLOC is required for any such manual payment against IAPS obligations.)

(2) Contact the Recon and Report Section for assistance in processing MAFR for any locally paid vouchers.

c. ANG/Rome Lab:

Same as FSO.

9. ★TASK - Branch Focal Point for IAPS/BQ Error Corrections.

ICI transactions reject for various reasons as stated above, which require correction.

a. OPLOC:

★ The procedures for correcting these are the same as MAFR correction task shown above. Research reason for error and reprocess after the correction is made.

b. FSO:

(1) Process corrections for commitment rejects. If funds are not available, contact your base FMA office to load funds into BQ to cover the amount of the commitment. Then reprocess commitment in IAPS.

(2) See Accounts Management desk top procedures for proper funds override procedures and approval authority.

c. ANG/Rome Lab:

Same as FSO.

10. TASK - Compile Prompt Payment Act (PPA) Report.

★The Prompt Payment Act report (HAF-ACF(Q)1619) is a report due to DFAS-DE quarterly. Due date is 11th workday after the end of the quarter. This report shows compliance with the Prompt Payment Act for payments to commercial concerns (reference DFAS-DE 7077.7-M, volume III, Section 15, Paragraph 15.3.11).

a. OPLOC:

(1) Due at the end of each quarter. Use the format located in DFAS-DE 7010.2R.

(a) Data is reported on a quarterly basis by fiscal year. Data will have to be collected from both manual and IAPS data and combined for a single PPA report.

(b) ★Automated (IAPS) (reference DFAS-DE 7077.7-M, Chapter 15). Enter the IAPS, Data Entry screen, under Optional Products Menu and select Option J; follow prompts for input of required dates. The IAPS PPA report is produced in four parts.

1 Part 1 Early Payments - Provides listing of all early payments by voucher number with space to annotate reason why payments were made early. Provides summary at end of section.

2 Part 2 Late Payments - Provides late payment and interest penalty information.

3 Part 3 Lost Discounts - Provides information on total discounts offered and lost.

4 ★Part 4 Detail Discount Information - Provides a detailed view of the vouchers with lost discounts by reasons.

(2) Manual Payments:

(a) Ensure a voucher control log is established to record all late payments, interest payments, early payments, and lost discounts.

(b) Ensure that Customer Service establishes procedures to validate data.

(c) Establish procedures to ensure that PPA data is consolidated with the automated output PPA report.

(3) Travel Accounting Branch (DFAS-XX/FPT) will provide PPA information on commercial airline tickets payments.

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(4) Validate data with the Operating Budget Ledger/Allotment Ledger as appropriate.

(5) Upon report completion, send copy to DFAS-XX (FP) and Internal Review (DFAS-XX/DI).

b. FSO:

If accounting liaison makes any emergency vendor payments subject to the PPA, provide information to Recon and Reports at the OPLOC.

c. ANG/Rome Lab:

Same as FSO.

11. TASK - Post-Post Processing.

(Option G of Master Menu, then Option A (Initial Conversion)). Reference: DFAS-DE 7077.7-M, Chapter 19.

★This process is for updating manually prepared payment vouchers against contracts maintained in IAPS. The main purpose for this option was to post payment history data for all service type contracts at the time of initial conversion onto IAPS or for extensive computer downtime.

a. OPLOC:

★Warning: Contract should be in balance before starting this step. Ensure that the invoice, receipt, and UOO amount (as applicable) for the voucher or payment processed manually have been deleted prior to starting this process. This process is only used for contract type 'C' contracts.

★IAPS users should reference the IAPS Users Manual DFAS-DE 7077.7-M, Vol III or the IAPS processing tips.

b. FSO:

No action required.

c. ANG/Rome Lab:

No action required.

12. ★TASK - Suspense/Deposit Account Validations:

Maintain suspense/deposit account ledgers and reconcile account balances with Allotment Ledger on a monthly basis. Suspense account addresses should be created with a sub -PC code.

a. OPLOC:

(1) Replacement Check Accounts (57F3880):

(a) Maintain in a separate file all paid vouchers citing the 57F3880 appropriation. Log voucher information into appropriate manual spreadsheet to control all payments. Obtain correct DSR/PSR for affected base. Establish individual DSRs for each replacement check voucher created. Maintain copy of voucher in file.

(b) When By-Others transactions are received by Disbursing Division or DFAS-XX/FPG, they will contact Recon and Reports for correct data base address to post By-Others.

(2) Federal income tax withholding (57X68750010):

(a) Maintain a copy of voucher and place copy in suspense file (maintained for each base) for monthly reconciliation with PC based W-2 processing system maintained in the Recon and Reports Section.

(b) ★Receive all printed SF 1034s with tax withholding entries. Process voucher via the IAPS manual voucher processing or through manual procedures, SF Form 1096 is no longer required.

(c) Once a month receive a listing of all W-2 information and reconcile with vouchers in suspense file per base.

(d) At the end of each quarter, after the monthly reconciliation, complete required report and forward to the Internal Revenue Service.

(e) ★Prepare an SF 1034 and submit to IRS.

(f) At the end of the calendar year (31 Dec), prepare annual tax report for submission to IRS.

b. FSO:

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No action required.

c. ANG/Rome Lab:

No action required.

13. TASK - Prepare the TD Forms 1099 and W-2.

★This is an annual requirement to report to the Internal Revenue Service income paid to U. S. citizens and legal immigrants (any one that holds a social security number) who have received payment(s) by a government agency over \$600.00. They are also required for Medical or health care corporation who have received payments of \$600.00 or more in any calendar year. As of calendar year 1997, all Non-corporation vendors and corporations providing services are required to receive a TD1099. See the DFAS-DE 7010.2-R, para. 21-19.

a. OPLOC:

(1) Begin approximately mid-November in preparation for the report:

(a) Obtain a current copy of the Vendor listing to research and validate the individuals that require reporting to the IRS (reasons for validation).

(b) ★Ensure all eligible vendors have tax IDs. Combine payment totals for all multiple vendor codes that apply to a single vendor. Vendors with the same tax ID number will receive a consolidated TD 1099.

(c) ★Coordinate with Systems Administration to run the RTQL30 after IPC has posted the last check for the calendar year, but before any payments are created for the new calendar year.

(d) ★After the RTQL30 has run, schedule the Prior Year TD Form 1099 (Option X on the Optional Product Menu). Review the listing output to ensure that all vendors identified in step (1)(b) are present and correct. You should run the report on blank paper the first time to ensure everything looks correct before running the program on the TD1099 forms. You will receive an error listing if there are any incorrect tax identification numbers. The part of the TD 1099s that are to be sent to the IRS will be sent electronically through the bulletin board as of Fiscal Year-End 1996.

(e) Obligation Administration must ensure contracts which require withholding have appropriate tax ID number (TIN) listed and input to IAPS.

(f) ★Once corrections are made, run and print the TD Forms 1099. You may find that all vendors could not be combined and that manual TD Forms 1099 will have to be prepared.

(g) ★If your site has produced less than 250 TD Forms 1099, you can mail completed TD Forms 1099 and listing to the IRS. If IAPS creates the TD Forms 1099, the IAPS user should submit the TD Form 1099 files electronically. Reference the DFAS-DE 7010.2-R for mailing instructions.

(h) Mail applicable copies to the individual not later than January 31st.

(i) Mail IRS copies of TD Forms 1099 to IRS not later than the last day of February with copy of TD Form 1096 summary report.

(j) Coordinate with Systems Administration to ensure that the next years 1099s are ordered no later than the end of June.

(2) W-2 Processing:

(a) Enter tax withholding information on the personnel computer based W-2 processing system; produce W-2 and forward to member.

(b) Process MAFR on non-IAPS generated.

(c) No less than quarterly, reconcile the local suspense account used to accumulate withheld amounts to retained hard copy documents. Prepare an SF 1081 to transfer funds from local suspense account to centrally maintained deposit fund.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

14. ★TASK - Tri-Annual Open Document Listing (ODL) Reviews

The requirement for reviewing the ODL is three times within a fiscal year. The tri-annual reviews cover the periods October through January, February through May, and June through September. The purpose of the review is to verify that all commitment and obligation amounts are correct, are recorded to the correct fund cite, are in the proper stage of accountability, are supported by valid commitment and/or legal obligation documents with the correct document identifier, and to identify dormant funds

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for follow-up. The validation applies to all funds allotted/distributed to a base/installation funds holder including direct, reimbursable, revolving, and trust funds.

It is required to validate each line item, commitments and obligations, on the ODL in all three review periods using the following criteria: Operation and Maintenance (O&M) appropriations of \$50,000 and over and non-O&M appropriations of \$200,000 and over.

One time within the fiscal year, all commitments and obligations under the \$50,000 and \$200,000 thresholds must also be reviewed. Every document validated using the above criteria must also be checked for dormancy, 120 days or more from last transaction date for O&M funds and 180 days or more from last transaction date for non-O&M funds.

Commitments and obligations for centrally procured contracts (CPAS), using the above criteria, must also be validated to hard copy documents except for unliquidated obligations that are in both MOCAS and CPAS which reconcile using ARS. If the obligation is only in CPAS, either the 2P1 List or a CA-Dataquery can be used for validating obligations to the hard copy document.

a. OPLOC:

(1) The ODL can be run in any format that facilitates the validation of records, and can be run any time during each of the three review periods as long as it is run early enough for the OPLOC to validate the unliquidated obligations and get the ODL to the FSO/Designee no later than January 3, May 3, and August 3 for the respective periods listed above. The commitment portion of the ODL may be provided to the FSO/Designee before the unliquidated obligation portion is sent to allow them more time to complete their validation. Schedule the ODL through Systems Administration.

(a) For obligations paid through IAPS, the review of the Open Document List (ODL) requires comparing the obligation record on the ODL (produced from BQ) to the hard copy document and to the obligation record in IAPS. Reconciliation and Reports Section is the office responsible for validating these records.

(b) For obligations paid by-others that are not for central procurement contracts, the review of the ODL requires comparing the obligation record on the ODL to the hard copy document. Intergovernmental Section is the office responsible for validating these records.

(c) For obligations paid by-others (usually paid at DFAS-CO) on central procurement contracts not in CPAS, the review of the ODL requires comparing the obligation record on the ODL to the hard copy document and to the 7140 report or a MOCAS/ARS query with the same information. (If your document identifier, contract number and ACRN, are set up in BQ as the guidance in message 031130Z Mar 97 from DFAS-DE/ANAC stipulated, ARS could be used to reconcile the BQ record to MOCAS.) Acquisition Section is the office responsible for validating these records.

(d) For obligations that are on central procurement contracts recorded in both CPAS and MOCAS where ARS is used to reconcile them, there is no requirement to validate the record to hard copy documents. Acquisition Section is the office responsible for reconciling these records.

(e) Review the ODL to ensure all obligations are recorded in the correct Processing Center (PC)/Sub-PC. If there are records listed under an incorrect PC, then correction can be made by requesting the Accounting Division to do a QP for each address set up with the wrong PC code if the funds obligated to that address are all processed in the same PC. If funds obligated to that address are processed in more than one PC, then a request for a new address is necessary so the obligations can be deobligated from the address with the incorrect PC and obligated to the new address with the correct PC.

(f) Specific information in the obligation records must be validated. At a minimum validate the obligation amount, the fund cite to include work order number if one is required, the document ID, the vendor name, and estimated delivery date to determine dormancy.

(g) All problems not resolved during the validation period must be annotated on the ODL, or a substitute, for resolution by the base FSO/Designee. The annotations can be narrative or codes with definitions.

(h) After completion of the validation, the ODL, or substitute, must be signed by the PC Chief or that person's name placed on it where a disk is used, dated, and forwarded on to the FSO/Designee for resolution of problem obligations and to perform commitment document validations. It is imperative for the OPLOC to work closely with the FSO/Designee in accomplishing the validation of the unliquidated obligations.

(i) The annotated ODL from the FSO/Designee will be returned to the OPLOC no later than February 5, June 5, and August 31 for the respective tri-annual review period with the FSO/Designee's name and date. The ODL will be accompanied by new documentation, if required, to support the resolution of the OPLOC's annotated unliquidated obligations. The OPLOC must record all supported obligation

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adjustments, new documentation, etc. provided by the FSO/Designee and return the ODL or a letter/memorandum (if agreed to by FSO/Designee) stating that the adjustments were made. It must be sent back to the FSO/Designee no later than February 15, June 15, and September 10 for the respective review period.

(j) The ODL or letter/memorandum sent back to the FSO/Designee must contain the following:

1 A statement that all known obligations have been recorded, if it is true.

2 Identify problems/trends noted as a result of the review.

3 Advise whether, and to what extent, adjustments/corrections to remedy noted problems have been taken.

4 Summarize by type the actions/corrections remaining to be taken, and when they are expected to be completed.

5 Identify what actions have been taken to preclude identified problems from recurring in the future.

6 If the OPLOC is unable to confirm the accuracy of the unliquidated obligations, an explanation is necessary as to why, with an explanation of the corrective action being taken.

(k) The OPLOC will receive a copy of the formal signed confirmation statement that the funds holder/designee of each activity at each base sends to their MAJCOM attesting to the accomplishment of the ODL review and the accuracy and completeness of the recorded amounts. This statement is to be sent to the OPLOC by February 21 and June 21 for the respective certification periods. A confirmation statement is not required for the third review period because the certified year-end reports satisfy that requirement.

(l) Each OPLOC must submit a report to DFAS-DE/ADRU on the results of each tri-annual ODL review. The report must be submitted no later than February 27 for the October-January period, June 27 for the February-May period, and September 22 for the June-September period. The following information must be provided:

1 Total number of ODL obligation line items and total dollar amount of those obligations. (If ODL is large, estimate number of lines by taking obligations on one page times number of pages, and dollar amount can be taken from UOO and AEU totals on the OBL/AL for each fiscal year appropriation.)

2 Total number and dollar amount of obligation line items reviewed.

3 Problems noted on ODL. (Use the annotations noted on the ODL going to the FSO/Designee.)

4 Problems corrected. (Use the corrections/adjustments provided by FSO/Designee and recorded by the OPLOC.)

5 Deobligations as a result of the review.

6 Obligations recorded as a result of the review.

7 Provide a copy of the confirmation statement received from each funds holder/designee at each base.

8 Provide a list of each funds holder/designee who did not submit their confirmation statement to the OPLOC and any explanation received as to why they did not provide it.

(m) While validating obligations, an extra check needs to be done to identify contracts requiring movement to the inactive suspense file and/or deobligation. (See DFAS-DE 7010.2-R)

1 Do a QD transaction in the TRT1 frame in BQ to move obligation records to the inactive suspense file designated with sub-PC code (e.g. S9) by placing the sub-PC code in column 90. (column 89 contains the main PC code) Also, QD the future date of deobligation, 6 years from date of receipt which is the Statute of Limitations, starting in column 104 where the work order number is, if the contract has one.

2 Annotate the file label in bold red with the future year and month for deobligation and destruction of the contract.

3 Maintain the hard copy inactive suspense files separately from the active contract files.

4 Inactive suspense contracts will be reviewed tri-annually for expiration of the Statute of Limitation by the Reconciliation and Reports Section. If any contracts exceed the Statute of Limitation, that section will deobligate and destroy the contract file.

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(n) The ODL for CPAS is the 2P1 listing or a CA-Dataquery can be used to extract unliquidated obligations for validation. The JO41/ADIS (Acquisition and Due-in System) can be utilized to identify dormant obligations for follow-up purposes.

b. FSO:

(1) Request the ODL from the OPLOC Systems Administration Section as early as possible within each of the three review periods, or run a Louis II Script query to extract all open commitments in BQ. In IAPS print the Outstanding Purchase Requests, option P in the Optional Products sub-menu, for commercial service type commitments. Validate the commitments on the BQ listing to the IAPS listing and the hard copy documents. For CPAS the commitments are on the 2H2 listing which needs to be validated to the hard copy document. Make corrections as soon as possible after receiving the listings so that particular portion of the ODL will be complete when the annotated unliquidated obligation portion is received from the OPLOC no later than January 3, May 3, and August 3 for the respective review period.

(a) Specific information in the commitment records must be validated. At a minimum validate the commitment amount, the fund cite to include work order number if one is required, and the date funds availability was certified to determine dormancy.

(b) The FSO/Designee is responsible for annotating the ODL or substitute with any problems and/or corrections involving commitments.

(c) The FSO/Designee is responsible for resolving all problem obligations annotated on the ODL, or the substitute, received from the OPLOC which it could not resolve. Annotate all resolution actions. These can be narrative or codes with definitions.

(d) The FSO/Designee is responsible for ensuring all commitments are recorded and all obligation documents have been submitted to the OPLOC for recording.

(e) The ODL or its substitute must be signed by the base comptroller/designee, or the name added where a disk is used, dated and returned to the OPLOC with any new obligation documentation necessary for completing obligation records. This must be returned no later than February 5, June 5, and August 31 for the respective certification period.

(f) After the OPLOC records the requested adjustments, it will return the ODL, a letter, or a memorandum (whatever is agreed upon between OPLOC and FSO) to the FSO/Designee stating the adjustment were made, or an explanation of what was done if the adjustment couldn't be made. This must be provided to the FSO/Designee

no later than February 15, June 15, and September 10 for the respective certification period. The OPLOC must also confirm in writing the information in the OPLOC Section a.(1)(j) above.

(g) The funds holder/designee of each activity at each base must complete a formal signed confirmation statement attesting to the accomplishment of the ODL review and the accuracy and completeness of the recorded amounts. The base comptroller/funds holder must submit their statements to their MAJCOMS with an information copy to their OPLOC by February 21 and June 21 for the respective certification periods. A confirmation statement is not required for the third review period because the certified yearend reports satisfy that requirement. The funds holder/designee's confirmation statement must include the following:

- 1 Confirm that all known obligations have been recorded.
- 2 Confirm that the required commitment and unliquidated obligation validation was accomplished.
- 3 Identify problems noted as a result of the review.
- 4 Advise whether, and to what extent, adjustments and/or corrections to remedy noted problems have been taken.
- 5 Summarize, by type, the actions and/or corrections remaining to be taken, and when such actions/corrections are expected to be completed.
- 6 Identify what actions have been taken to preclude identified problems from recurring in the future.
- 7 If the funds holder/designee is unable to confirm the accuracy of the obligation amounts, a written explanation is necessary as to why it couldn't be done and the corrective actions being taken.

c. ANG/Rome Lab:

- (1) ANG is responsible for the ODL review of both commitments and obligations.
- (2) Use the above instructions identified as OPLOC tasks and the ODL reconciliation instruction guide (Attachment 1) to review and reconcile the obligations.
- (3) Use the above instructions identified as FSO tasks and the ODL reconciliation instruction guide (Attachment 1) to review and reconcile the commitments.

- (4) Rome Lab should follow the above instructions identified as FSO tasks.

15. ★TASK - BCE Integrated Transaction List.

This listing is received from the Base Civil Engineers and shows BQ AEP and AEU transactions that have rejected in the Civil Engineers (CE) Work Order Information Management System (WIMS). BQ transactions that affect CE cost centers are extracted from the BQ EOD process and interfaced into BCE WIMS. BCE annotates this listing with corrective action required.

a. OPLOC:

(1) Receive the annotated copy of the BCE Integrated Transaction listing from the Accounts Management Branch (reference: AFM 177-370, Chapter 53).

(2) Research rejects on the listing to determine if the corrective action will effect accounting records.

(3) Coordinate corrective action with Accounts Management and Recon and Reports:

(4) ★Wrong work order number - Process corrective action in IAPS suppressing BQ. Reverse original incorrect transaction processed in BQ. Then process correct transaction. MAKE SURE YOU PROCESS WITH BACK DATE IN BQ. Only an update transaction can be done to the DSR in IAPS to correct the work order number.

(5) Incorrect cost system indicator. Process a BT transaction in BQ with a back date. (QP transactions may be required in some cases. Coordinate closely with Accounts Management and Recon and Reports Branch.)

b. FSO:

Coordinate with base CE when necessary to provide copy of BCE Integrated Transaction List to OPLOC.

c. ANG/Rome Lab:

Same as FSO.

16. ★TASK - Distribution of End-of-Day Products.

Systems Administration is tasked with sending all end of day products to each branch as indicated below. Recon and Reports is the main liaison between Vendor Pay and Systems Administration.

a. OPLOC:

(1) BCAS Interface Records Not Processed - send to Obligation Administration.

(2) Contract Office Not Provided Interface - send to Obligation Administration.

(3) BCAS Records Added/Suspended - send to Obligation Administration.

(4) BCAS Update Error List - send to Obligation Administration.

(5) IAPS Labels - send to Obligation Administration.

(6) Contract Purchase Request Auto-Obligation List - send to Obligation Administration.

(7) Daily Medical Interface - send to Recon and Reports:

(a) Obligation Administration receives all contracting documents/lists.

(b) Recon and Reports receives all automated supply system receipt data.

(8) Daily Vendor Receipt/Return - send to Recon and Reports:

(a) ★All receipt data from the SBSS, MEDLOG, Troop Support and FIABS systems are interfaced into IAPS at EOD.

(b) Confirm if all receipt files and details have accepted or rejected.

1 If receipts accepted, no action is required.

2 ★ If large numbers of receipts are rejected, the primary reason is a duplicate or out of sequence batch number was interfaced. Verify if batch number is out of sequence due to a missed batch. Before you reprocess the rejected batch, you must contact the appropriate supply office to receive and process the missing batch(es). Once you have processed any missing batches in order, you can then flag the rejected interface file for reprocessing. Remember to keep the files in order. If batch number is correct, go to Data Entry Sub-menu and process Option R (SF IFACE Error Process); then process Option P (Process File) This will set the flag to have the file reprocessed. This file will be

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processed during next end-of-day, or it can be interfaced outside of EOD. Go back to the Master Menu and process Option E (Base Variable File). Then process Option G (SRAN) and change BATCH NBR FROM to the last batch number you just corrected and reprocessed into IAPS. The next interface file will be looking for the previous batch number so they will process in sequence. Contact Systems Administration to recover lost interface file.

(9) SRANs for receipt images - send to Recon and Reports:

(a) ★Listing tells user which SRANs (Base Supply Offices) sent receipt images to IAPS. Alerts user which SRANs did not send receipt images. The two listings that should be checked daily are Receipt Control Record Images received (TQ000205) and the MEDLOG to IAPS Interface list (TQ000230) Part IV.

(b) ★If receipt images were not sent to OPLOC by any SRAN, contact Systems Administration, or if appropriate, the base supply RPS monitor to determine if an end of day was run and possibly not received. The file from MEDLOG which contains commitments, contracts, modifications, cancellations, vendor returns, and receipts should be monitored daily, same as for the base supply receipt interface files.

(10) ★Receipt control images received - send to Recon and Reports.
(TQ000205)

(11) ★MEDLOG To IAPS Interface List TQ000230 MEDLOG/IAPS recon list
(TQ000232) - send to Recon and Reports.

(12) ★IAPS total for SMAS - send to Recon and Reports. Outgoing IAPS Interface List (TQ000037).

(13) ★Outstanding Purchase Request Followup - send to Obligation Administration (info copy). (TQ000048).

(14) ★ Missing Troop Support Receipt Records - Send to Recon and Reports. (TQ000122)

(15) Follow-up For Invoice - send to Customer Service.

(16) ★Unprocessed Receipt Transactions - send to Recon and Reports.
(TQ000001)

(17) ★AFO/BCO Receipt/Item Discrepancy - send to Recon and Reports. (TQ000013).

(18) ★Manually Added Receipts And Potential Duplicates - send to Recon and Reports. (TQ000016)

(19) ★Advance Notice Of Expiring AF Forms 616 - send to Obligation Administration. (TQ000051)

(20) ★Over-obligated AF Forms 616 - send to Obligation Administration. (TQ000063)

(21) ★Invoices With Interest Penalty Due - send to Recon and Reports. (TQ000025)

(22) ★Partial Invoices For Contracts Requiring Complete Payment - send to Data Entry. (TQ000030)

(23) ★Unreconciled Invoices - send to Data Entry. (TQ000031)

(24) ★Overbilled Invoices-No Payment Due - send to Customer Service. (TQ000032)

(25) ★Payment Forecast - send to Customer Service. (TQ000014)

(26) ★Invoice Computation List - send to Data Entry. (TQ000033)

(27) ★Invoices Not Scheduled For Pay - send to Data Entry.(TQ000079)

(28) ★Voucher creation error list - send to Customer Service. (TQ000027)

(29) SF 1034 - send to Data Entry.

(30) ★Voucher control log - send to Customer Service. (TQ000028)

(31) ★DOV register (MACRO DOV) - send to Customer Service. (TQ000029)

(32) ★SF 1034 Continuation sheet - send to Data Entry. (TQ000062)

(33) ★SF 1096 preparation list - send to Recon and Reports. (TQ000061)

(34) Consolidated voucher certification sheet - send to Customer Service.

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(35) ★Vouchers DOV'd without check numbers - send to Customer Service.
(TQ000034)

(36) ★Receipt/payment fund code discrepancies - send to Recon and Reports.
(TQ000036)

(37) ★BQ payment transaction not created list - send to Recon and Reports:
(TQ000065)

(a) Research reason for transaction not being created. The major reasons are listed below:

1 ★PSR not in Base Variable File - Determine correct PSR and update the PSR Appropriation Table (Option N) in the Base Variable File. Also ensure the accounting classification on contract is correct.

2 IAPS will create a backdated MAFR transaction on your next EOD. If MAFR date is current and MAFR must be balanced, update BQ manually. Back out the IAPS transaction if it does not reject in BQ.

(38) ★IAPS interface to SBSS/SMAS - send to Recon and Reports.
(TQ000037)

(39) CPAS products distribution will be accomplished utilizing tables established in the DJDE, CA-DISPATCH records.

b. FSO:

(1) See Systems Administration desk top instructions for product distribution.

(2) CPAS products distribution will be accomplished utilizing tables established in the DJDE, CA-DISPATCH records.

c. ANG/Rome Lab:

See Systems Administration Desk Top Instructions for product distribution.

17. ★TASK - Optional IAPS Products for Recon and Reports.

IAPS Optional products used by Recon and Reports to identify out of balances, follow -up, MAFR balancing, and various reconciliation's.

a. OPLOC:

(1) Vendor/Contract Transaction History Report (Option A) - This list is used to determine contract record changes and identify Tech-IDs. Also used to identify unexplained changes in vendor or contract information.

(2) Contract List Request (Option F) - This is used for research purposes to validate BQ recon and dormant obligation list. Can be used to assist in data base clean up efforts (e.g., A type contracts). Can be run under different select/sort options.

(3) ★Inactive Contract List (Option G) - Provides list of M-type contracts that have not had activity since being added to the database, and the estimated delivery date (EDD) is less than the current date or no EDD date with 60 days lapsed since the award date. Forward list to base contracting for validation to determine if requirement still exists. Can be used in conjunction with the M37 reconciliation.

(4) ★Dormant Obligation Follow-up List (Option H) :

(a) This is used to determine if obligations that have had no activity for 120 days are still valid.

(b) ★Reconciliation must be accomplished at least quarterly

(c) ★Review list first for invalid obligations (e.g., VARs not taken)

(d) ★Work with FSOs to ensure invalid obligations are cleared.

(e) ★Mail out remainder of listing to FSO for status and verification of obligation. Set suspense date for return of listing.

(f) ★Return invalid obligations to Obligation Administration for proper disposition and action.

(5) PPA information List Request (Option J). (See TASK 8 for Prompt Payment Act.)

(6) ★SBSS/IAPS Reconciliation List (Option L) - This is used to reconcile open obligations for a SRAN with the open items displayed on the applicable supply system open item list. See M37 and MEDLOG reconciliation procedures.

(7) Over Received Follow-up to Supply (Option M):

(a) This list is used to follow-up to supply to obtain corrective action on items that were received in quantities in excess of those ordered.

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(b) Run at least quarterly in conjunction with reconciliation of M37.

(c) Send to supply for annotation. File suspense copy. When list is returned from supply, make adjustments based on annotations.

(8) ★D035 LP Summary Report Request (Option O).

(9) ★Active PSR Data Element List (Option T) - This is a list of all active PSRs in the Base Variable File including X PSRs. It should be used to help research invalid MAFR transactions, particularly for X-PSRs. Run as required. Make corrective action if necessary.

(10) BQ Transaction Status (Option U). See MAFR transaction reconciliation task.

(11) ★Prior Year TD Form 1099 Summary Report (Option X). See Preparation of the TD 1099 task.

b. FSO:

(1) ★Dormant Obligation Follow-up List (Option H):

(a) ★Reconciliation must be accomplished at least quarterly.

(b) ★Run listing and forward to local users (i.e. financial analysis/resource advisors) for status and verification of obligation. Set suspense date for return of listing.

(c) ★Return invalid obligations to OPLOC Obligation Administration Branch for proper disposition and action.

c. ANG/Rome Lab:

Not applicable.

18. ★TASK - Maintain IAPS Base Variable Files.

REFERENCE: DFAS-DE 7077.7-M, Volume III, Chapter 5.

The IAPS base variable file stores basic data IAPS uses in many of its processes. Below is a brief description of each of the files. Most of the data will be entered upon initiation of the OPLOC and will not require update except as noted below.

a. OPLOC:

(1) UOC (Unit of Currency Code), commonly referred to as the "budget rate" or "obligation rate" used by overseas sites only. UOC codes should be the same as those created by Accounts Management. These codes are updated annually based on Congressional, SAF/FMB, and MAJCOM rates. They are used to convert obligations in foreign currency to the U.S. dollar equivalent.

(2) ★Stock/Investment Addresses - Stock Fund PSR addresses used to process stock fund MAFR transactions. These addresses should be built with PC code Z in the PSR Appropriation Table, Option N.

(3) ★Supply Exchange Rate used by overseas sites only - Conversion rate for supply local purchase items purchased with foreign currency. Updated when the rate changes in SBSS and SBSS notifies Finance. Whenever you update this in IAPS, you must coordinate with the FSO's Base Supply by running a 1XT transaction. This will ensure the rate in the SBSS system and IAPS are equal.

(4) ★RAFO - Name of the Director of Financial Operations. Identifies the Deputy Director for Finance, account holder. The information in this record is also used to identify data on payment vouchers, follow-up letters, and TD 1099 information.

(5) ★Foreign Currency Paying Office - Used to create vouchers paid in foreign currency that are not paid by your station. Do not use any code that is paid by your station. Once all edits all passed, a "P000000" voucher number is assigned.

(6) Disbursement Voucher Number - Change to number one before first voucher is created for new fiscal year. Also, update FY to new fiscal year.

(7) ★SRAN - Used to sort outgoing and incoming interface files to appropriate files. Also used to ensure sequential processing of interface files and to prevent the interface of duplicates.

NOTE: Record must be updated after end of year processing.

(8) ★Cost Effective Discount Rate - Updated annually 1 January per rate established in DFAS-DE 7010.2R. Used to compute cost effective discount rate cut off. It can be updated quarterly but normally only once a year.

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(9) ★Country Codes - Two digit abbreviation of foreign countries. The codes are listed in the AFR 700-20, Vol I, ADE-CO 817.

(10) ★BCO - Identifies base contracting offices that service your office. This record is also used to validate the Procurement Office Number on contracts and as an address for automatic follow-up letters back to the contracting offices.

(11) Interest Penalty Rate - Updated Semiannually 1 January and 1 July, rates are established in DFAS-DE 7010.2R. Used to compute interest penalties.

(12) IPC currency rate - Entered by IPC daily for each foreign currency paid by your station. Review daily to ensure it has been updated for the MAFR date on the IAPS EOD and Manual Voucher print process. Used to convert foreign currency payments to U.S. dollars.

(13) Business date - updated by EOD process. This date is used for creation of most non-MAFR BQ transactions.

(14) ★PSR Appropriation Table - options E, F, and I on the IAPS Interface Processing Menu. (These options must be scheduled after notification by Accounts Management Section that the BQ Table C, QP/QF Update, or Address Consolidation, respectively, have been run). The PSR Appropriation Table in the Base Variable File, to include all X PSR for For-Other appropriations can also be updated or deleted by the IAPS users.

(15) DAFO - Identifies the FSOs under your OPLOC.

(16) Accounting Station Authorization - Used to assign the sending and receiving file qualifiers. The only one required is a "TQ" record made up of 0TQ0 (ALN) (PLN) 00.

(17) ★Receipt Follow-up - OPLOC may need to coordinate with FSO to establish follow-up codes for tenant units that do not flow documentation through the FSO. This code is used to identify an organization or person for receipt follow-up purposes.

b. FSO:

(1) With the exception of Receipt Follow-up, FSO will not have any responsibility for the IAPS Base Variable File. FSO will be responsible for the maintenance of receipt follow-up addresses at their station. Current follow-up codes are essential to ensure receiving report follow-up letters are sent to the proper office.

(2) Access to the PSR appropriation table for the addition of X-PSRs.

(3) Ensure the 1XT is coordinated through Base Supply.

c. ANG/Rome Lab:

Same as FSO.

19. TASK - FIABS to Supply (Stock Control & Distribution, i.e., D035A, D035K, D034A, D151) Systems Reconciliation.

a. OPLOC:

Using FIABS on-line system and data query capabilities, research and initiate corrective action for out-of-balance conditions on Reconciliation Summary List (A-D035J-101-MO-L35).

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

20. TASK - Prevalidation of Obligations.

See Attachment 1 at end of Chapter 7.

CHAPTER 7, SECTION F

F. TRAVEL ACCOUNTING BRANCH.

1. TASK - Permanent Change of Station (PCS) Arrivals - Procedures Used to Inprocess Military Members and Civilian Personnel.

REFERENCES: DFAS-DE 7010.3-R, Chapter 14, Section B; AFM 177-370, chapter 30; DFAS-DE 7077.1-M, Joint Federal Travel Regulation Volume I (JFTR); Joint Travel Regulation Volume II (JTR); AFR 177-135 & AFM 177-136; Standard Highway Mileage Guide; and Integrated Automated Travel System (IATS) Users Guide.

a. OPLOC:

No action required.

b. FSO:

(1) Military PCS In:

() Conduct Inprocessing briefing in accordance with the JFTR. Obtain copies of voucher and supporting documentation as required per the JFTR and DFAS-DE 7010.3-R.

(a) Establish travel master record(s) within 24 hours of in-processing using frame TV01. See AFM 177-370 for procedures. Use DD Form 1351-2 and travel orders.

NOTE: When establishing the travel master record, use your ADSN with the last two positions being your site code. Also, standard unit of assignments must be established and used in all instances (e.g., 45th civil engineering squadron equals 45th CES).

(b) When advance is not being settled on the voucher, establish open advances (type transaction, TT20) within 24 hours of in-processing. Build mini-order detail (See AFM 177-370 for procedures).

(c) Process voucher in Integrated Automated Travel System (IATS). (See TASK 9 - Voucher Processing.)

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(d) Prepare Report of Travel Time/Leave (AF Form 985) in accordance with DFAS-DE 7010.3-R. Forward original AF Form 985 to Military Pay with the third copy of the DD Form 1351-2 and a copy of orders.

(2) Civilian PCS In:

() Conduct In-processing briefing in accordance with JTR. Obtain copies of voucher and supporting documentation as required per the JTR and DFAS-DE 7010.3-R.

(a) Establish travel master record(s) within 24 hours of in-processing using frame TV01. Use DD Form 1351-2 and Travel Orders.

NOTE: When establishing the travel master record, use your ADSN with the last two positions being your site code. Also, standard unit of assignments must be established and used in all instances (e.g., 45th civil engineering squadron equals 45th CES).

(b) When advance is not being settled on the voucher, establish open advances (type transaction, TT20) within 24 hours of in-processing. Build mini-order detail (See AFM 177-370 for procedures).

(c) Manually compute voucher in accordance with TASK 9 - Voucher Processing.

NOTE: May be input into IATS as a pre-computed amount to get the disbursement transaction on the IPC disk and on the voucher.txt file. The ATRAS transaction must be forced to reject for manual processing.

(d) Forward third copy of all DD Forms 1351-2 and orders to the Travel Accounting Branch at the OPLOC for preparation of TD Form W-2.

c. ANG/Rome Lab:

(1) Military PCS In:

() Inprocessing briefing, in accordance with (IAW) the JFTR. Obtain copies of voucher and supporting documentation as required per the JFTR and DFAS-DE 7010.3-R.

(a) Establish travel master record(s) within 24 hours of in-processing using frame TV01. See AFM 177-370 for procedures. Use DD Form 1351-2 and travel orders.

NOTE: When establishing the travel master record, use your ADSN with the last two positions being your site code. Also, standard unit of assignments must be established and used in all instances (e.g., 45th civil engineering squadron equals 45th CES).

(b) When advance is not being settled on the voucher, establish open advances (type transaction, TT20), within 24 hours of in-processing. Build mini-order detail (See AFM 177-370 for procedures).

(c) Process voucher in Integrated Automated Travel System (IATS). (See TASK 9 - Voucher Processing.)

(d) Prepare Report of Travel Time/Leave (AF Form 985) in accordance with DFAS-DE 7010.3-R.

Forward original AF Form 985 to Military Pay with the third copy of the DD Form 1351-2 and a copy of orders.

(2) Civilian PCS In:

() Inprocessing briefing in accordance with JTR. Obtain copies of voucher and supporting documentation as required per the JTR and DFAS-DE 7010.3-R.

(a) Establish travel master record(s) within 24 hours of in-processing using frame TV01. See AFM 177-370 for procedures. Use DD Form 1351-2 and travel orders.

NOTE: When establishing the travel master record, use your ADSN with the last two positions being your site code. Also, standard unit of assignments must be established and used in all instances (e.g., 45th civil engineering squadron equals 45th CES).

(b) When advance is not being settled on the voucher, establish open advances (type transaction, TT20), within 24 hours of in-processing. Build mini-order detail (See AFM 177-370 for procedures).

(c) Manually compute voucher in accordance with TASK 9 - Voucher Processing.

NOTE: May be input into IATS as a precomputed amount to get the disbursement transaction on the IPC disk and on the voucher.txt file. The ATRAS transaction must be forced to reject for manual processing.

(d) Forward third copy of all DD Forms 1351-2 and orders to the Travel Accounting Branch at the OPLOC for preparation of TD Form W-2.

2. TASK - PCS Departures - Procedures Used to Outprocess Military Members and Civilian Associates.

REFERENCES: DFAS-DE 7010.3-R, Chapter 14, Section B; AFM 177-370, Chapter 30; DFAS-DE 7077.1-M, Joint Federal Travel Regulation Volume I (JFTR); Joint Travel Regulation Volume II (JTR); AFR 177-135 & AFM 177-136; Standard Highway Mileage Guide; and Integrated Automated Travel System (IATS) Users Guide.

a. OPLOC:

No action required.

b. FSO:

(1) Conduct Outprocessing briefing:

Obtain copies of prepared Military/Civilian PCS Orders.

(2) Brief entitlements and limitations.

(3) Update frame TV01 for status, departure, and arrival dates. Review TV07 PRINT to ensure no open order or advances are present. If any open items exist, ensure settlement vouchers are filed.

(4) Process advance through IATS via check or Electronic Funds Transfer (EFT) if requested, not earlier than 10 duty days prior to departure.

(5) Delete individual's IATS record when PCS transfer-out print is received.

(6) Forward PCS transfer-out print as applicable.

c. ANG/Rome Lab:

(1) Outprocessing briefing:

Obtain copies of prepared Military/Civilian PCS Orders.

- (2) Brief entitlements and limitations.
- (3) Update frame TV01 for status, departure, and arrival dates.
- (4) Process advance through IATS via check or Electronic Funds Transfer (EFT) if requested, not earlier than 10 duty days prior to departure.
- (5) Delete individual's IATS record when PCS transfer-out print is received.
- (6) Forward PCS transfer-out print as applicable.

3. TASK - Control Logs - Establish Procedures for the Use and Maintenance of all Control Logs.

REFERENCES: DFAS-DE 7010.3-R, Chapter 12, and Integrated Automated Travel System (IATS) Users Guide.

NOTE: All control logs with the exception of the Leave Control Log start with the number one (1) on 1 Oct of each year.

a. OPLOC:

- (1) Disbursement Voucher Log:
 - () Voucher Number begins with alpha prefix "T".
 - (a)★Furnish Disbursing Division the Voucher Log after end-of-day (EOD) processing for reconciliation/certification.
- (2) Collection Voucher Log:
 - () Voucher number begins with alpha prefix "CT".
 - (a) Furnish Disbursing Division the Voucher Log after end-of-day (EOD) processing for reconciliation/certification.
- (3) Journal Voucher Log:

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Each JV consists of a Disbursement Voucher Number "T" followed by "JV" and the remaining positions are zero filled with sequential numbers (e.g. TJV00001). Both disbursement and collection transactions are input with this voucher number.

(4) Replacement Check Log. The Log will contain as a minimum:

- () Name and SSAN
- (a) Original check number, date and voucher number
- (b) Replacement check number
- (c) Cycle number and line of credit through by-others
- (d) Debit and credit amount columns used in balancing
- (e) Total of running balance.

Refer to Department of Defense Financial Management Regulation (DoDFMR 7000.14-R) Volume 5, Chapter 8, and TASK 20 - Replacement Check Procedures.

b. FSO:

(1) Disbursement Voucher Log - Automated IATS:

() Voucher numbers begin with an alpha prefix "T" and the second digit is an alpha character assigned by the OPLOC to identify the FSO.

(a) After IATS end-of-day, print the daily log and forward it to the FSO cashier for reconciliation/certification. Also, provide a copy to the OPLOC disbursing section (can be included on the voucher.txt file).

(2) Collection Voucher Log - Automated IATS:

() Voucher numbers begin with an alpha prefix "CT" and the third digit is an alpha character assigned by the OPLOC to identify the FSO.

(a)★ After IATS end-of-day, print the daily log and forward it to the FSO cashier for reconciliation/certification. Also, provide a copy to the OPLOC disbursing section (can be included on the voucher.txt file).

(3) ★Authorization to Cite Funds (AF Form 616), Miscellaneous Obligation Reimbursement Document (AF Form 406), Fund Control Number (FCN) Log; and Military Interdepartmental Purchase Request (MIPR):

() Log content will contain as a minimum:

- 0 Advice number.
- 1 Organization issued to.
- 2 Issue date.
- 3 Expiration date (AF Form 616 only).
- 4 Dollar value.

(a) Each AF Form 616, AF Form 406, MIPR and FCN will contain an eight (8) character number:

- 0 Positions 1 and 2 will be your site code.
- 1 ★Positions 3 will be an alpha ID.

NOTE:★ The alpha ID in position 3 will be: F = FCN, A= 616, M = MORD and N = MIPR.

- 2 ★Position 4 will be a single digit fiscal year.

3 ★Positions 5 thru 8 will contain sequential numbers zero filled to the left.

4 The General Accounting and Finance System (BQ) assigns an "H" to precede the 8 character Automated Travel Record/Accounting System (ATRAS) number for AF Form 616 and FCNs, and an "O" for the AF Form 406.

(4) Blanket Travel Order Log:

() ★The Blanket Travel Order number on the DD FM 1610 (travel order) will consist of "T" followed by a single digit fiscal year and a sequential number (e.g. T90002, T90003, etc.).

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(a) ★The eight digit document number will be referenced in the accounting classification of the BTO at the time of issuance. Document number will be the same as the order number, replacing the "T" with a "B", following the "B" with the two digit FSO site code and follow with the fiscal year and sequential number from the DD FM 1610 (travel order). (e.g. B529002, B529003, etc.)

NOTE: Document numbers must be established under a new blanket travel order number prior to consolidation.

(5) Travel generated leave log, Unit Leave Control Log (AF Form 1486):

() See DFAS-DE 7010.3-R, Chapter 12.

(a) Begin with number one (1) at either the beginning of the FY or calendar year (CY), as determined by the FSO.

(b) Contact Military Pay for input source.

c. ANG/Rome Lab:

(1) Disbursement Voucher Log - Automated IATS:

() Voucher numbers will begin with an alpha prefix "T" and the second digit an alpha character assigned by the OPLOC to identify the FSO.

NOTE: A third digit, an alpha character, may be assigned by the OPLOC to further identify the FSO.

(a) After IATS end-of-day, print the daily log and forward it to the OPLOC for reconciliation/certification along with EFT file and original vouchers.

(2) Collection Voucher Log - Automated IATS:

() Voucher numbers begin with an alpha prefix "CT" and the third digit, an alpha character, assigned by the OPLOC to identify the FSO.

(a) After IATS end-of-day, print the daily log and forward it to the OPLOC for reconciliation/certification along with EFT file and original vouchers.

(3) Journal Voucher Log. Each JV will consist of a Disbursement Voucher Number "T" followed by "JV" followed by the 2-digit site code.

(4) Authorization to Cite Funds (AF Form 616), Miscellaneous Obligation Reimbursement Document (AF Form 406), and Fund Control Number (FCN) Log:

() Log content will contain as a minimum:

- 0 Advice number.
- 1 Organization issued to.
- 2 Issue date.
- 3 Expiration date (AF Form 616 only.)
- 4 Dollar value.

(a) Each AF Form 616, AF Form 406, FCN and MIPR will contain an eight (8) character number:

- 0 Positions 1 and 2 will be your site code.
- 1 Positions 3 will be an Alpha ID.

***Note: The Alpha ID in position 3 will be : F = FCN, A = 616, M = MORD and N = MIPR.**

2 *Position 4 will be a single digit fiscal year.

3 *Positions 5 through 8 will contain sequential numbers zero filled to the left.

4 The General Accounting and Finance System (BQ) will assign an "H" to precede the 8 character Automated Travel Record/Accounting System (ATRAS) number for AF Form 616 and FCNs and an "O" for the AF Form 406.

(5) Blanket Travel Order Log:

() *The Blanket Travel Order number on the DD Form 1610 (Travel Order) will consist of "T" followed by a single digit fiscal year and sequential number (e.g. T90002, T90003, etc.).

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(a) ★The eight digit document number will be referenced in the accounting classification of the BTO at the time of issuance. Document number will be the same as the order number, replacing the "T" with a "B". Follow the "B" with the two digit FSO site code, followed by the fiscal year and sequential number from the DD Fm 1610 (Travel Order) (e.g. B5290002, B5290003, etc.)

(6) Travel generated leave log, Unit Leave Control Log (AF Form 1486):

() See DFAS-DE 7010.3-R, Chapter 12.

(a) Begin with number one (1) at either the beginning of the FY or calendar year (CY), as determined by the FSO.

(b) Contact Military Pay for your input source.

4. TASK - Verify Fund Availability - Determine Unit Fund Availability Prior to Reserving Government Funds.

REFERENCE: DFAS-DE 7010.1-R, Chapter 17.

a. OPLOC:

No action required.

b. FSO:

(1) Receive the source document, e.g. travel requests, obligation authorities, etc.

(2) Review the accounting classification to ensure data elements and codes are valid.

(3) Using the components of the accounting classification from the source document, find the Program Summary Record (PSR) and Fund Summary Record (FSR) from the Funding FSO address directory and annotate on source document: Ensure the proper AFO/FSO code processing center (PC) "T" is used.

(4) If the address is not available, use local procedures to request an address from the Accounting Liaison office.

(5) Automated (On-line):

() Use frame TCOM to post commitments (AF Forms 616 and FCNs)
Use frame TV03 to post obligations for travel orders and frame TOBL to obligate Blanket Travel Orders (BTOs). If funds are available, transaction will take. If funds are not available, commitment transactions will reject and a management notice will appear for obligation transactions. .

(a) If commitment transaction rejects, return the source document to the requesting activity with no action taken and an explanation that sufficient funds are not available. If a management notice is received, notify the budget office.

(6) Manual (On-line not available):

() Using the Fund Status Special Totals page of the Operating Budget Ledger (OBL) or Allotment Ledger (AL), check the OAC/OBAN and FY and any lower level as determined by local Budget office, e.g. MFP or BPAC bottom-line total. If there is a positive balance, and it is sufficient to cover the cost of the order, certify that funds are available.

NOTE: Input into appropriate frame (TCOM, TV03, TOBL, etc) after regaining system capability. If a management notice is received upon input notify the budget office.

(a) If the balance is negative, \$0.00, or if the balance is insufficient to cover the cost of the order, return the source document to the requesting activity with no action taken and an explanation that funds are not available.

c. ANG/Rome Lab:

(1) Receive the source document e.g. travel order, obligation, authorities, etc.

(2) Review the accounting classification to ensure data elements and codes are valid.

(3) Using the components of the accounting classification from the source document find the Program Summary Record (PSR) and Fund Summary Record (FSR) from the Funding FSO address directory and annotate on source document: Ensure the proper AFO/FSO code processing center "T" is used.

(4) If the address is not available, use local procedures to request/create an address.

(5) Automated (On-line):

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() Use frame TCOM to post commitments (AF Forms 616 and FCNs)
Use frame TV03 to post obligations for travel orders and frame TOBL to obligate Blanket Travel Orders (BTOs). If funds are available, transaction will take. If funds are not available, commitment transactions will reject and a management notice will appear for obligation transactions. .

(a) If commitment transaction rejects, return the source document to the requesting activity with no action taken and an explanation that sufficient funds are not available. If a management notice is received, notify the budget office.

(6) Manual (On-line not available).

() Using the Fund Status Special Totals page of the Operating Budget Ledger (OBL) or Allotment Ledger (AL), check the OAC/OBAN and FY and any lower level as determined by local Budget office, i.e. MFP or BPAC bottom-line total. If there is a positive balance and it is sufficient to cover the cost of the order, certify that funds are available.

NOTE: Input into appropriate frame (TCOM, TV03, TOBL, etc) after regaining system capability. If a management notice is received upon input notify the budget office.

(a) If the balance is negative, \$0.00, or if the balance is insufficient to cover the cost of the order, return the source document to the requesting activity with no action taken.

5. TASK - Travel Orders - Procedures Used to Obligate Orders.

REFERENCE: AFI 10-215 (CEM Orders), AFI 36-3003 (Permissive TDY), AFI 37-128 & AFI 65-103; DFAS-DE 7010.3-R, Chapter 24; AFM 177-370.

NOTE: All references using an input frame are in accordance with AFM 177-370.

a. OPLOC:

No action required.

b. FSO:

NOTE: If using an automated order writer system (e.g. TBAS), FSO will process files and correct rejects.

(1) TDY - "For-Self" funds (OPLOC's ADSN).

- () Receive Travel Order from issuing activity or the FSO.
- (a) Verify fund availability (See Task 4 - Verify Fund Availability).
- (b) Using frame TV03, obligate the travel order.

NOTE: Individual travel orders referencing a source document, e.g. AF Form 616, Fund Control Numbers (FCN), etc., must include the source document number when the order is obligated.

(c) Using frame TOBL, obligate Blanket Travel orders based on quarterly funding instructions. Reference document type B. The 8 digit document number is based on the 6 digit travel order number, replacing the "T" with a "B", and zero filling between the FSO site code and the 3 digit sequential order number (for example; for order number T21001, use a document number of B2100001).

(d) Maintain travel order file by series (e.g. T, TA, TB).

(e) Receive amended/rescinded/revoked orders and process in accordance with AFM 177-370, paragraph 30.15(g) and 30.16.

(f) Review Daily Audit Listing or the Selective Transaction History Listing to ensure transactions are input accurately (e.g. amount, document number, addresses, etc., agree with source document). Make corrections as required.

(2) TDY - "For-Others" funds (another station's ADSN in the accounting classification):

() Receive requests from travelers' organization.

0 Review order content.

1 Provide cost estimates.

(a) Verify accounting classification with supporting documentation and initial.

(b) Ensure accountable station FSO address is in the distribution section of travel request.

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(c) Obtain travel order number from order control log, (if applicable).

(d) Retain original copy of order in FSO file with supporting documentation.

(3) Blanket Order Processing:

() Receive blanket order and quarterly funding request.

(a) Ensure blanket order does not overlap Fiscal Years (FY) and is scheduled to expire not later than (NLT) 15 Sep XX.

(b) Review order content.

(c) Ensure the document number is referenced at the end of the accounting classification.

(d) Annotate PSR and FSR on the travel request above the corresponding estimates. If not available, request from Accounting Liaison using local procedures. Ensure each type vendor address is placed on the document and is readily identifiable (e.g., type vendor 7 for advances; type vendor 5 for per diem).

(e) Verify Fund Availability:

0 See TASK 4 - Verify Fund Availability.

1 Certifying officer signs order.

2 Obtain travel order number from order control log (if applicable).

3 Using frame TOBL, obligate Blanket Travel orders based on quarterly funding instructions. Reference document type B. The 8 digit document number is based on the 6 digit travel order number, replacing the "T" with a "B", and zero fill between the FSO site code and the 3 digit sequential order number (for example; for order number T21001, use a document number of B2100001).

4 Retain original order and quarterly funding request in FSO file.

5 FSO will instruct organization to provide a quarterly funding request letter prior to the beginning of the next quarter for appropriate action.

c. ANG/Rome Lab:

(1) TDY - "For-Self" funds (local Disbursing Accountable and Station Symbol Number, ADSN, in accounting classification).

() Receive request from traveler's organization via IAOS.

0 Review order content.

1 Adjust accounting classification, if necessary.

2 Verify Fund Availability.

NOTE: See TASK 4 - Verify Fund Availability.

3 Provide cost estimates:

4 The Funds Certifying Official (FCO) certifies (using initials in IAOS) the order.

NOTE: In IAOS the FCO uses his/her initials to electronically certify the order.

5 The requesting organization publishes and distributes the order.

NOTE: When the organization publishes the order, it is automatically assigned an order number in numerical sequence.

(a) Receive publish travel order from issuing activity.

0 Using frame TV03, obligate the travel order.

1 Annotate program summary record (PSR) and fund summary record (FSR) addresses on the travel request above the corresponding estimate. If not available request addresses from Accounting Liaison using local procedures. Ensure each type vendor address is placed on the document and is readily identifiable (e.g., type vendor 7 for advances; type vendor 5 for per diem).

NOTE: Individual travel orders referencing a source document, i.e. AF Form 616, Fund Control Numbers (FCN), etc., must include the source document number when the travel order is obligated.

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2 Using frame TOBL, obligate Blanket Travel orders based on quarterly funding instructions. Reference document type B. The 8 digit document number is based on the 6 digit travel order number, replacing the "T" with a "B", and zero fill between the FSO site code and the 3 digit sequential order number (for example; for order number B21001, use a document number of B2100001).

3 Using frame TV03, build order detail for open allotment/centrally managed and for-others with type funding F.

4 Receive amendments/rescinded revoked orders and process IAW AFM 177-370, Paragraphs 30.15(g) and 30.16.

5 Review Daily Audit Listing or the Selective Transaction History Listing to ensure transactions are input accurately (i.e. amount, document number, addresses, etc., agree with source document). Make corrections as required.

(2) TDY - "For-Others" funds (another station's ADSN in the accounting classification).

() Receive request from travelers' organization.

0 Review order content.

1 Provide cost estimates

(a) Verify accounting classification and initial.

(b) If applicable assign order number from logs authentication and sign.

(c) Retain original and supporting documentation.

(3) Blanket Order Processing:

() See TDY "For-Self" procedures, section (1)(a).

(a) Receive blanket order and quarterly funding request.

0 See TDY "For-Self" procedures, section (1)(b)(1).

NOTE: Ensure blanket order does not overlap Fiscal Years (FY) and is scheduled to expire not later than (NLT) 15 Sep XX.

6. TASK - AF Form 616 (Authority to Cite Funds) - Procedures Used to Control Funding Authority Provided to Other Organizations.

REFERENCES: DFAS-DE 7010.1-R, Chapter 17; AFM 177-370.

a. OPLOC:

No action required.

b. FSO:

(1) Receive AF Form 616.

(2) Check AF Form 616 for validity and accuracy.

(3) Assign Advice Number.

(4) Annotate mailing address and fax number of responsible travel computation site to comply with elimination of cross disbursement and paying off fascimile policies, as applicable.

(5) Input to frame TCOM in accordance with AFM 177-370. See TASK 4 - Verify Fund Availability.

(6) Complete certification block:

() Accounting classification.

(a) Expiration date (not to exceed 15 Sep XX).

(b) Amount.

(c) Signature block.

(d) Signature of Certifying Official.

(7) Retain copy for FSO files.

(8) Forward original with copy of local instructions to user.

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() Requesting activity issues orders against the AF Form 616 and reduces the available balance based on the order cost estimate.

(a) Issue order referencing the Advice Number from AF Form 616 at the end of the accounting classification.

(b) Requesting activity ensures two copies of all published orders are forwarded to the Travel Accounting Branch at the FSO as obligations are incurred.

(c) After the FSO verifies order complies with local instructions, (e.g., reference AF Form 616 number), use frame TV03 to obligate the travel order.

NOTE: If orders are not received in numeric sequence, or the advice number is not included, contact administrator of AF Form 616 for explanation.

(9) Review Daily Audit List or the Selective Transaction History Listing to ensure order obligations are processed against the appropriate AF Form 616, amount, appropriation, and order number.

NOTE: Proper review of Daily Audit List or the Selective Transaction History Listing will allow for an easier monthly reconciliation.

(10) Monthly reconciliation between FSO and unit/administrator:

() Unit/Administrator forwards end-of-month (EOM) copy of AF Form 616 with a copy of all obligating documents to the FSO.

(a) Verify balance of AF Form 616 to the balance of the end-of-month Open Document Listing (ODL).

NOTE: Order your ODL print by Document number within appropriation.

(b) If balance does not match, contact unit administrator to resolve discrepancies.

0 Process appropriate obligations using frame TV03.

1 Initial and date both the AF Form 616 and ODL.

(11) Upon expiration, the unit/administrator submits the original AF Form 616 to the FSO, signed and dated on the back indicating last item.

(12) Reconcile AF Form 616 in accordance with above procedures and decommit the unused balance.

c. ANG/Rome Lab:

(1) Receive AF Form 616.

(2) Check AF Form 616 for validity and accuracy.

(3) Assign Advice Number.

(4) Annotate mailing address and fax number of responsible travel computation office to comply with the elimination of cross disbursing and paying off facsimile policies, as applicable.

(5) Input to frame TCOM IAQ AFM 177-370. See TASK 4 - Verify Fund Availability.

(6) Complete certification block:

() Accounting classification.

(a) Expiration date (not to exceed 15 Sep XX).

(b) Amount.

(c) Signature block.

(d) Signature of Funds Certifying Official.

(7) Retain copy for FM files.

(8) Forward original with copy of local instructions to user.

(9) Requesting activity issues orders against the AF Form 616 and reduces the available balance based on the order's cost estimate.

(10) Issue order referencing the Advice Number from AF Form 616 at the end of the accounting classification.

(11) Requesting activity ensures a copy of all published orders are forwarded to the issuing FM as obligations are incurred.

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NOTE: If orders are not received in numeric sequence contact administrator of AF Form 616 for explanation.

(12) Review Daily Audit List or the Selective Transaction History Listing to ensure order obligations by FM are processed against the appropriate AF Form 616, amount, appropriation, and order number.

NOTE: Proper review of Daily Audit List will allow for an easier monthly reconciliation.

(13) Monthly reconciliation between FM and unit/administrator.

() Unit/Administrator forwards end-of-month (EOM) copy of AF Form 616 with obligating documents attached to the FM.

(a) Verify balance of AF Form 616 to the balance of the end-of-month Open Document Listing (ODL).

NOTE: Order your ODL print by Document number within appropriation.

(b) If balance does not match, subtract orders not yet obligated by FM from the balance of the ODL.

0 Process appropriate adjustments using frame TCOM.

1 Initial and date both the AF Form 616 and ODL.

(14) Upon expiration the unit/administrator submits the original AF Form 616 to the FM signed and dated on the back indicating last item.

(15) Reconcile AF Form 616 IAW above procedures and decommit the unused balance.

7. TASK - Fund Control Numbers (FCN) - Message/Letter Sent to Other Agencies Used as Authority to Cite Funds.

REFERENCE: DFAS-DE 7010.1-R, Chapter 17; DFAS-DE 7010.3-R, Chapter 24.

a. OPLOC:

No action required.

b. FSO:

- (1) Receive request from an activity.
- (2) Verify fund availability. See TASK 4 - Verify Fund Availability.
- (3) If funds are available, assign FCN from the FCN control log.

NOTE: When providing funding authority to an agency serviced by your DSSN (same OPLOC support), do not issue an FCN. The obligation will be established upon issuance of orders.

- (4) If funds are not available, notify requesting activity.
- (5) Provide the following instructions to the unit requesting the FCN:
 - () Forward copy of the outgoing message/letter to funding FSO to support the commitment.
 - (a) Ensure the orders include the FCN at the end of the accounting classification. If they do not, contact the appropriate individual/organization immediately.
 - (b) Ensure orders contain the fax number and mailing address of the responsible travel computation office to comply with the elimination of cross disbursing and paying off facsimile policies, as applicable.
 - (c) Ensure one copy of the travel order is forwarded to the funding FSO's Travel Accounting Branch.

c. ANG/Rome Lab:

- (1) Receive request from an activity.
- (2) Verify fund availability.

See TASK 4 - Verify Fund Availability.
- (3) If funds are available, assign FCN from the FCN control log.
If funds are not available, notify requesting activity.

NOTE: When providing funding authority to an agency serviced by your ADSN (same OPLOC support), do not issue an FCN. The obligation will be established upon issuance of orders.

(4) Provide instructions to requesting activity to include:

() Copy of the outgoing message/letter must be forwarded to funding FM to support the commitment.

(a) Inform the requesting activity to include the FCN at the end of the accounting classification on the certified order.

(b) Inform the requesting activity to include the mailing address and fax number of the responsible travel computation office in the message/letter to comply with the elimination of cross disbursing and paying off facsimile policies, as applicable.

(c) Requesting activity must ensure one copy of the travel order is forwarded to the applicable accounting station to establish an obligation and decommit any excess funds.

8. TASK - Miscellaneous Obligation Reimbursement Document (MORD), AF Form 406. Used to reserve funds for known obligations when obligation source documents are not available.

REFERENCE: DFAS-DE 7010.3-R, Chapter 24; AFM 177-370.

a. OPLOC:

No action required.

b. FSO:

(1) Receive request from Resource Advisor (RA)/Budget in the form of a source document. To include a detailed explanation of need and existence.

(2) In accordance with TASK 4 - Verify Fund Availability, complete AF Form 406.

(3) Obligate the AF Form 406 using frame TOBL in accordance with AFM 177-370.

(4) Retain original and forward copy to the requester.

(5) Upon receipt, obligate individual obligation documents using frame TV03. Reference the AF Form 406 document number. (This reference of the AF Form 406 document number programmatically decreases the MORD.)

(6) Using Document Number in frame TV04, ensure funds are deobligated as settlement vouchers are processed.

(7) Reconcile MORDS at least monthly using TASK 13 - Follow Up Procedures.

c. ANG/Rome Lab:

(1) Receive request from Resource Advisor (RA)/Budget in the form of a source document. To include a detailed explanation of need and existence of known obligations.

(2) Complete AF Form 406.

See TASK 4 - Verify Fund Availability.

(3) Retain original at the FM for immediate obligation.

(4) Upon receipt, obligate individual obligation documents using frame TV03. Reference the AF Form 406 document number. (This reference of the AF Form 406 document number programmatically decreases the MORD.)

(5) Once the AF Form 406 is obligated, decommit all corresponding commitments.

(6) Reconcile MORDS at least monthly using TASK 13 - Follow Up Procedures.

9. TASK - Voucher Processing - Procedures Used to Validate, Compute, and Prepare for Disbursement Travel Entitlements for Official Travel and Determine Propriety of Travel Claims for Submission to Appropriate Level (Doubtful Claims).

REFERENCES: JFTR Volume I; JTR Volume II; DFAS-DE 7010.3-R; Integrated Automated Travel System (IATS) Users Guide; DFAS-DE 7077.1-M.

a. OPLOC:

No action required.

NOTE: When address conversion is accomplished (e.g., year-end, consolidation) the OPLOC will correct all MAFR files received from the FSO.

b. FSO:

NOTE: The System Administrator downloads the Automated Travel Record Accounting System (ATRAS) order file produced nightly by the (NHGA50) program and uploads to Integrated Automated Travel System (IATS) prior to start of daily processing.

(1) Receive claims:

() Travel voucher forms.

(a) Supporting documents in accordance with DFAS-DE 7010.3-R, Chapters 13 and 14.

(b) Determine if voucher is complete and accurate, to include checking the open advance listing to ensure all advances are claimed.

(c) If not complete, return to traveler for corrections.

(d) If complete, date stamp or log into IATS.

(2) Voucher computation procedures:

Vouchers which IATS will not compute are manually computed and entered into IATS as a precomputed amount. All other vouchers are fully entered and processed within IATS. When processing for-self funded claims within IATS and a message stating no master record or order exist, appears, procure a copy of the order to the responsible party for obligation within ATRAS.

NOTE: Merger downtime and fiscal year-end continue to use current FSR and PSR until new address directory and conversion table is obtained.

(3) Prepare manual forms required, e.g. Report of Travel Time/Leave (AF Form 985), Schedule of Voucher Deductions (SF 1096) in accordance with DFAS-DE 7010.3-R, Chapters 13 and 14.

(4) Release block in IATS to auditor.

(5) Auditor reviews claims for accuracy:

() If errors exist, return voucher to clerk.

(a) If no errors exist, release block to status Awaiting Disbursing.

(6) System Administrator releases blocks for disbursing:

() Assign voucher numbers and print vouchers.

(a) Download Integrated Paying and Collecting System (IPC) file and give to the Disbursing Division.

(b) Download ATRAS file to be used for Merged Accountability and Fund Reporting (MAFR) processing and print file for included vouchers.

(7) Break down and distribute vouchers in accordance with DFAS-DE 7010.3-R, Chapter 12:

() For any voucher requiring issuance of a TD Form W-2, forward a copy of the voucher to the Travel Accounting Branch at the servicing OPLOC for action.

(a) Forward any voucher citing For-Others funds to the Accounting Reports - MAFR Branch at the OPLOC by the most expedient means (must be received within 2 days).

c. ANG/Rome Lab:

NOTE: The System Administrator will download the Automated Travel Record Accounting System (ATRAS) OBLIG.DAT file and upload to Integrated Automated Travel System (IATS) prior to start of daily processing.

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(1) Receive claims.

() Travel voucher forms.

(a) Supporting documents IAW DFAS-DE 7010.3-R, Chapters 13 and 14.

(b) Determine if voucher is complete and accurate.

(c) If not complete, return to traveler for corrections.

(d) If complete, date stamp or log into IATS.

(2) Voucher computation procedures.

Vouchers which IATS will not compute may be manually computed and entered into IATS as a precomputed amount. All other vouchers must be fully entered and processed within IATS. When processing for-self funded claims within IATS and a message stating no master record or order exist, appears, provide a copy of the order to the responsible party for obligation within ATRAS.

(3) Prepare manual forms required, e.g. Report of Travel Time/Leave (AF Form 985), Schedule of Voucher Deductions (SF 1096) IAW DFAS-DE 7010.3-R, Chapters 13 and 14.

(4) Release block in IATS to auditor.

(5) Auditor reviews claims for accuracy.

() If errors exist, return voucher to clerk.

(a) If no errors exist, release block to status Awaiting Disbursing.

(6) System Administrator releases blocks for disbursing:

() Assign voucher numbers and prints vouchers.

(a) Download Integrated Paying and Collecting System (IPC) file and file transfer or mail to the Disbursing Division at the OPLOC, after validation with original vouchers by deputy disbursing officer or designee (must not be travel computation personnel).

NOTE: Rename file "SORT.TXT", or other file name as required by OPLOC.

(b) Download ATRAS file to be used for Merged Accountability and Fund Reporting (MAFR) processing.

(c) Process the ATRAS file using GAMPS/MOOPS.

(7) Break down and distribute vouchers IAW DFAS-DE 7010.3-R, Chapter 12:

() For any voucher requiring issuance of a TD Form W-2, forward a copy of the voucher to the Travel Accounting Branch at the servicing OPLOC.

(a) Any voucher citing For-Others funds must be forwarded to the Accounts Management and Recon Branch at the OPLOC by the most expedient means (must be received within 2 days).

(b) Any voucher citing for-others funds must be forwarded to the accountable station.

(8) Safeguard and store original vouchers in accordance with established procedures. Submit original vouchers to DFAS-DE/W on a monthly basis. See DoDFMR Volume 5, Chapter 20, Paragraph 2003.

10. TASK - Collections - Process Collections for Travel Indebtedness .

REFERENCE: DFAS-DE 7010.3-R, Chapter 12.

a. OPLOC:

(1) Collection taken at the OPLOC:

() Notified by Disbursing Division concerning receipt of payment.

(a) Prepare DD Form 1131, Cash Collection Voucher.

(b) See TASK 3 - Control Logs for vouchering.

(c) Forward original to the Disbursing Division.

(d) Forward one (1) copy of DD Form 1131 to servicing FSO to update any open item in the Integrated Automated Travel System.

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(e) See TASK 11 - Merged Accountability and Fund Reporting (MAFR) for manual voucher processing instructions.

(2) Collections taken at the FSO:

() Receive faxed DD Form 1131 with other daily manual vouchers for MAFR processing.

(a) See TASK 11 - MAFR for processing instructions.

b. FSO:

(1) When payment is received from traveler:

() Enter collection data into Integrated Automated Travel System (IATS) which prepares DD Form 1131, Cash Collection Voucher, and issue a voucher number. (Data entered programmatically updates Suspense module.)

(a) Hand-carry completed and numbered original, and one copy of the DD Form 1131 to Cashier.

(b) Travel:

0 Retain one (1) copy with source documents

1 Fax one (1) copy of collections not entered into IATS to Travel Accounting Branch at the OPLOC for manual MAFR processing and annotation of the Automated Travel Record Accounting System (ATRAS) listings (if applicable).

2 If additional copies are needed, i.e. For-Others, make a copy and forward to Accounting Liaison for inclusion in appropriate reports.

(2) If the OPLOC processes a collection, use a copy of the DD Form 1131 to clear open items in IATS using the Suspense module.

c. ANG/Rome Lab:

(1) When payment is received from traveler:

() Enter collection data into Integrated Automated Travel System (IATS) which issues a voucher number. (Data entered will programmatically update Suspense module and produce DD Form 1131, Cash Collection Voucher).

(a) ANG FM will mail original and one copy to OPLOC.

(b) Travel will retain one copy with source documents.

(c) If additional copies are needed, i.e. For-Others, make a copy and forward to Accounting Liaison for inclusion in appropriate reports.

(2) If the OPLOC processed a collection, use a copy of the DD Form 1131 to clear open items in IATS using the suspense module.

11. ★TASK - Merged Accountability and Fund Reporting (MAFR) - Processing Voucher Totals in the General Accounting and Finance System (BQ) and Automated Travel/Record Accounting System (ATRAS) to Balance with Disbursing Division.

REFERENCES: AFM 177-370, Chapter 30, and attachment 8; Integrated Automated Travel System (IATS) Users Guide.

a. OPLOC:

(1) Automated vouchers using Integrated Automated Travel System (IATS):

() Download each FSO's IATS MAFR file(s) and print file(s) of vouchers not later than the beginning of the business day.

(a) Upload the IATS disc to BQ using the General Accounting Microcomputer Processing System (GAMPS).

(b) When processing is complete, the screen shows the number of transactions rejected. Print the list of rejected transactions using the GAMPS menu.

(c) Using on-line ATRAS, clear all rejects by close of business on the same day. Contact FSO as required to obtain information needed to process rejected transactions or correct erroneous entries.

(2) Manually computed vouchers will be faxed from the FSO daily and processed using on-line ATRAS frames.

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(3) Process MAFR transactions for vouchers generated at the OPLOC by using GAMPS or manual process.

(4) Clear rejects identified by the Accounting Reports - MAFR Branch. This action may require assistance from the FSO.

(5) Notify the FSO to change any vouchers requiring correction.

(6) Notify the FSO upon successful processing and balancing of MAFR files, and when all vouchers are accounted for.

b. FSO:

(1) Automated vouchers using IATS:

() Rename IATS MAFR file(s) to identify the source FSO as follows:

0 Positions 1-2 are alpha OPLOC Identification (e.g. OM = Omaha, LI = Limestone).

1 Positions 3 - 4 are FSO site code assigned by OPLOC.

2 Positions 5 - 7 are julian date without year.

3 All files will have an extension of .DAT.

4 An example of a renamed file for 12 April 95 is **OM20102.DAT**.

(a) Transfer IATS MAFR file(s) to arrive at the OPLOC NLT the day prior to the applicable business day.

(b) Daily Transfer of IATS Travel Voucher Print File to Disk for High-Speed Printing and/or Transfer to OPLOC. Use the following procedures to load the program and for transferring the travel voucher images to disk in order to file transfer to the OPLOC. FSO should obtain program from OPLOC on DFAS-DE/AOO and load 30 days prior to consolidation.

0 Loading: (load on IATS PC with printer)

a At the C:\ prompt, make a directory called "PRNSDK".

b To make the directory, at the C:\ prompt type "MD PRNSDK" and press <enter>.

- c At the C:\ prompt type "CD\PRNDSK" and press <enter>.
- d Insert the diskette into the "A" drive.
- e At the C:\ PRNDSK prompt type "COPY A:*.*)" and press <enter>.
- f Using a DOS edit program, add the directory of "PRNDSK" to the PATH in your AUTOEXEC.BAT file. Reboot your computer.

NOTE: This program will not execute properly when "SHARE" is loaded on the PC. We recommend that "SHARE" be removed from the autoexec.bat file on the IATS System Administrator's PC or the PC where end-of-day functions are performed. You may either delete "SHARE" from the autoexec.bat file on the PC or insert "REM" in front of the command line which has "SHARE" in it. By doing this when you "BOOT" your PC "SHARE" will not be loaded. Before processing any vouchers in IATS you must type "SHARE" at any DOS prompt. After typing "SHARE" you may begin processing vouchers. Complete all functions up to printing the vouchers. Just before printing the vouchers, exit out of IATS and "reboot" the PC. After "rebooting", and signing back into the LAN, proceed with the following procedures.

1 To create travel voucher images for printing and transfer to the OPLOC: (FOR ALL USERS):

- a Switch to the C:\ IATS prompt.
- b Type "OPEN" and <enter>.
- c Go back into IATS and perform normal printing procedures (printer will not print as a print file is being created).
- d After all vouchers and voucher control logs have been through the print process, exit IATS.
- e At the C:\IATS prompt, type "CLOSE" and <enter>.
- f The "CLOSE" command will switch you over to the "PRNDSK" directory.
- g Insert a blank diskette into the "A" drive.

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h At the C:\PRNSDK prompt, type "COPY1" and <enter>. This command will transfer the print file (VOUCHERS.TXT) from the "PRNSDK" directory to the diskette. A backup of the print file (VOUCHERS.BAK) will remain in the "PRNSDK" directory. The backup file will be over written every time you perform this function.

i The print files (VOUCHERS.TXT and VOUCHERS.BAK) may be used to print all vouchers and due U.S. letters. At any DOS prompt you can type "PRINT C:\PRNSDK\VOUCHERS.BAK" and the vouchers and letters will be printed on the designated printer for that terminal. You may also use the print file on the diskette to print the vouchers on a high-speed printer, if available.

j You must rename the print file on the diskette to identify your base before transmitting to the OPLOC. To rename the file - EXAMPLE at the A: prompt type "REN VOUCHERS.TXT LI01126.PRN" and <enter>. This file name will be the same as the MAFR file except for the extension of "PRN".

NOTE: Positions 1 and 2 are alpha OPLOC ID (e.g. OM - Omaha, LI - Limestone).
Positions 3 and 4 are FSO site code assigned to your base by the OPLOC.
Positions 5 - 7 are julian date without year.
The file extension of "PRN" indicates print file.

(c) Maintain copies of all files until notified by the OPLOC that they have been uploaded and processed successfully. Additionally, do not delete the applicable blocks within IATS for each business day until notified by the OPLOC that all vouchers have been accounted for.

(2) Fax manual vouchers to the Travel Accounting Branch at the OPLOC for MAFR processing to arrive NLT the day prior to the applicable business day.

(3) As requested, assist OPLOC by researching any errors identified or rejected transactions and provide the information required to ensure the transactions are processed correctly, by the close of the business day.

(4) Make necessary corrections to original and all copies of voucher(s) when required.

c. ANG/Rome Lab:

(1) Receive IATS MAFR files after end-of-day (EOD).

(2) Upload the IATS disc to BQ using the General Accounting Microcomputer Processing System (GAMPS).

(3) When processing is complete, the screen will show which transactions rejected. Print the listing of all transactions using the GAMPS menu.

(4) Using on-line ATRAS clear all rejects by close of business on the same day.

NOTE: ANG must balance with OPLOC at EOD.

(5) Civilian Air Force Standard Civilian Automated Pay System (AFSCAP) bases **only** will fax payroll voucher for manual posting of collections.

(6) Clear rejects identified by the Financial Statements and Reports Branch.

(7) Copies of all files will be maintained until notified by OPLOC that they have been uploaded and processed successfully.

(8) As requested, assist OPLOC by researching any errors identified.

(9) Make necessary corrections to original and all copies of voucher when required.

12. TASK - Daily Audit Procedures - Procedures Used to Validate all the General Accounting and Finance System (BQ) Transactions Processed During the Business Day.

REFERENCE: DFAS-DE 7010.3-R, Chapter 24.

a. OPLOC:

(1) Use automated management products (e.g., Daily Audit List, Selective Transactional History List, GAMPS Transaction List) to verify transactions were properly processed.

(2) Review MAFR transactions and compare the source document to the appropriate line entry. Ensure all vouchers eligible for processing on frame TV08 are not

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processed on frame TV06. Ensure the transaction matches the source document referenced; if not, make the appropriate adjustment.

(3) Review obligation transactions. Ensure the transaction matches the source document referenced; if not, make the appropriate adjustment.

b. FSO:

(1) Use automated management products (e.g., Daily Audit List, Selective Transactional History List, GAMPS Transaction List) to verify transactions were properly processed.

(2) Review IATS generated and commitment transactions and compare the source document to the appropriate line entry. Ensure the transaction matches the source document referenced. If not, make the appropriate adjustment.

(3) Review obligation transactions. Ensure the transaction matches the source document (e.g. AF Form 616, FCN). If not, make the appropriate adjustments to the commitments.

c. ANG/Rome Lab:

(1) Use automated management products (e.g. Daily Audit List, Selective Transaction History List, GAMPS Transaction List) to verify transactions were properly processed.

(2) Review MAFR transactions, and compare the source document to the appropriate line entry. Ensure all vouchers eligible for processing on frame TV08 are not processed on frame TV06. Ensure the transaction matches the source document referenced; if not, make the appropriate adjustment.

(3) Review obligation transactions which were input by the FM. Ensure the transaction matches the source document (e.g. AF Form 616, FCN) referenced. If not, make the appropriate adjustment to the commitments.

(4) Review local commitment transaction input for accuracy.

13. TASK - Follow Up Procedures - Procedures Used to Track and Validate Commitments, Indebtedness, and Open Orders/Advances.

REFERENCES: DFAS-DE 7077.1-M; DFAS-DE 7010.3-R, Chapter 24; Integrated Automated Travel System (IATS) Users Guide.

a. OPLOC:

(1) Not less than monthly, and at least twice a month during the last quarter, ensure annotated NHGH30 - Follow-up/Suspense Control List and NHGG00 - Outstanding Orders/Advances List, are received from the FSO monthly.

(a) Follow-up any remaining items not annotated with the traveler/unit and document accordingly.

(b) Sign and retain in accordance with AFR 177-103, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

(2) Not less than monthly, and at least twice monthly during the last quarter of the FY, run NHGH80 - Outstanding Transportation Document List:

(a) This is a five part listing used to follow-up on all outstanding transportation documents. See DFAS-DE 7077.1-M, Chapter 3, Paragraph 4.15 for breakout.

(b) DFAS-DE 7010.3-R, Chapter 24, Paragraph 46 provides specific follow-up instructions.

(c) Sign and retain in accordance with DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

b. FSO:

(1) NHGH40 - Obligation/Commitment List - request monthly, and at least twice monthly during the last quarter of the FY:

(a) Outstanding Miscellaneous Obligation/Reimbursement Document (MORD) & Blanket Orders:

1 Determine if a valid obligation still exists for MORDs & Blanket Orders.

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2 Sign and retain in accordance with DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

(b) Outstanding AF Form 616:

1 Determine if a valid commitment still exists for balance, and reconcile with local AF Forms 616, and FCNs.

2 See TASK 6 - AF Form 616 for procedures.

3 Sign and retain in accordance with DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

(c) Travel Request - reconcile no less than twice a month:

1 This listing is only produced if there are outstanding travel requests.

2 Research travel requests that have not been obligated. Contact issuing organizations, if necessary.

(2) NHGH30 - Follow-up/Suspense Control List - required to be run not less than monthly, and at least twice monthly during the last quarter of the FY:

NOTE: Must be produced on 2-part paper.

(a) Use listing to follow-up on outstanding claims and TT14 debts.

(b) Make necessary adjustments/corrections.

(c) Annotate with status and action taken.

(d) Sign and forward one copy to OPLOC for final processing.

(3) NHGG00 - Outstanding Orders/Advance List: (option 2)

NOTE: Must be produced on 2-part paper.

(a) Use listing to follow up on all outstanding advances and debts, except for those received/generated through by-others.

- (b) Make necessary adjustments/corrections.
 - (c) Annotate with status and action taken.
 - (d) Sign and forward one copy to OPLOC for final processing.
- (4) IATS Due "US" letters:
- (a) Printed from IATS at FSO as voucher is produced.
 - (b) Letter is forwarded to the traveler and a copy can be used to perform follow-up, and to support annotation of ATRAS listing.
 - (c) Copy of letter is suspended for 15 day follow-up:
 - 1 If traveler has not responded at 15 day mark, send second request.
 - 2 If traveler responds, initiate proper collection action.
 - (d) On 31st day, IATS produces DD Form 139. (See Item 5 below.)
- (5) IATS Outstanding Advance Letters - Daily requirement:
- (a) IATS System Administrator produces letters using Suspense module.
 - (b) Letter is forwarded to the traveler and a copy can be used to perform follow-up, and to support annotation of ATRAS listing.
 - (c) Copy of letter is suspended for 15 day follow-up:
 - 1 If traveler has not responded at 15 day mark, send second request.
 - 2 If traveler responds, initiate proper collection action.
 - (d) On 31st day, IATS produces DD Form 139. (See Item 5 below.)
- (6) DD Form 139 - Daily Requirement:

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(a) IATS System Administrator produces automated DD Form 139 using Suspense module. Ensure the local FSO's company code is used to initiate collective action.

(b) Forward original DD Form 139 and supporting documentation to the appropriate payroll office, retain a copy in debt file, and use to annotate ATRAS listings. If DD Form 139 is for a member of another service or DoD Agency, distribute in accordance with DFAS-DE 7010.3-R.

NOTE: DD Form 139 must contain "Due Process" statement or attached consent form with member's signature. See DoDFMR, Volume 7, for guidance.

(c) Retain copy for possible inquiry. Dispose upon completion of collection action.

(d) Close IATS indebtedness upon confirmation of collection action by appropriate payroll office, or as DJMS miscellaneous deduction vouchers are processed.

c. ANG/Rome Lab:

(1) NHGH40 - Obligation Commitment List - request monthly, and at least twice monthly during the last quarter of the FY.

(a) Outstanding Miscellaneous Obligation/Reimbursement Document (MORD) & Blanket Orders:

1 Determine if a valid obligation still exists for MORDs & Blanket Orders.

2 Sign and retain IAW DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

(b) Outstanding AF Form 616:

1 Determine if a valid commitment still exists for FCNs and AF Forms 616 issued.

2 See TASK 6 - AF Form 616 and Fund Control number for procedures.

3 Sign and retain IAW DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

(c) Travel Request - reconcile no less than twice a month:

1 This listing is only produced if there are outstanding travel requests.

2 Research travel requests that have not been obligated. Contact issuing organizations, if necessary.

(2) NHGH30 - Follow-up/Suspense Control List and NHGG00 - Outstanding Orders/Advance List - required to be run by FSO not less than monthly, and at least twice monthly during the last quarter of the FY.

(a) Use IATS "Due US" letters, Pay Adjustment Authorizations (DD Forms 139), and Outstanding Advance letters to annotate appropriate listing of action taken.

(b) Any remaining items not annotated must be followed-up directly with the traveler/unit and documented accordingly.

(c) Use NHGH30 listing to follow-up on outstanding claims and type transaction 14 debts.

(d) Annotate with status and action taken.

(e) Sign and retain IAW DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

(f) If collection action is required, generate DD Form 139, forward to appropriate payroll office, maintain copy for local file, and send copy to the servicing FM.

(3) IATS "Due U. S." letters:

(a) Printed from IATS at FM as voucher is produced.

(b) Letter forwarded to the traveler and a copy is maintained by FM (ANG) to annotate the ATRAS listing.

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(c) Copy of letter is suspended for 15 day follow-up:

1 If traveler has not responded at 15 day mark, send second request.

2 If traveler responds, initiate proper collection action.

(d) On 31st day IATS will produce DD Form 139 (see Item 5 below).

(4) IATS Outstanding Advance Letters - Daily requirement:

(a) IATS System Administrator will produce letters using Suspense module. Ensure the local FM's company code is used to initiate collective action.

(b) Letter will be forwarded to the traveler and a copy is maintained by FSO (ANG) to annotate the ATRAS listing.

(c) Copy of letter is suspended for 15 day follow-up:

1 If traveler has not responded at 15 day mark, send second request.

2 If traveler responds initiate proper collection action.

(d) On 31st day IATS will produce DD Form 139 (see Item 5 below).

(5) DD Form 139 - Daily Requirement.

(a) IATS System Administrator will produce automated DD Form 139 using Suspense module.

(b) Forward original DD Form 139 and supporting documentation to the appropriate payroll office and maintain a copy at FM (ANG) to annotate the ATRAS listing. If DD Form 139 is for a member of another service or DoD Agency, distribute IAW DFAS-DE 7010.3-R.

NOTE: DD Form 139 must contain "Due Process" statement or attached consent form with member's signature. See DoD FMR Volume 7 for guidance.

(c) Copy will be retained by FM for possible inquiry. Dispose upon completion of collection action.

(d) Close IATS indebtedness upon confirmation of collection action by appropriate payroll office.

(6) NHGH80 - Outstanding Transportation Document List - is required to be run by the FM not less than monthly, and twice monthly the last quarter of the fiscal year.

(a) Five part listing used to follow-up on all outstanding transportation documents. See DFAS-DE 7077.1-M, Chapter 3, Paragraph 4.15 for breakout.

(b) DFAS-DE 7010.3-R, Chapter 24, Paragraph 46 provides specific follow-up instructions.

(c) Sign and retain IAW DFAS-DE 7010.3-R, Chapter 24. End of quarter listings must have additional certification as prescribed in DFAS-DE 7010.3-R, Paragraph 24-48d.

14. TASK - Fiscal Year (FY) End Close Out - Guidelines for the OPLOC - FSO to Ensure Fund Controls are Firmly Established During FY Close-Out.

REFERENCES: DFAS-DE 7010.3-R, Chapter 24; AFM 177-370, Chapter 30.

a. OPLOC:

(1) Verify commitments are decommitted prior to FY end.

(2) Review and follow-up on all Automated Travel Record/Accounting System (ATRAS) Outstanding Orders/Advance Listings twice a month during the last fiscal quarter. (See Task 13 - Follow-Up Procedures.)

(3) OPLOC must make arrangements with TMO to obtain transportation documents daily. Upon receipt of transportation documents, determine if obligation has been established; if not, establish using frame TOBL.

(4) Follow-up on all transportation obligations.

(5) Review outstanding By-Others cycles to ensure appropriate obligation exists.

b. FSO:

(1) Follow-up on commitments to ensure that all commitments are obligated or decommitted by 30 Sep of the current FY.

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(2) Abide by and enforce cut-off dates established by the OPLOC.

(3) Mail copies of all transportation documents daily, by most expedient means, to the Travel Accounting Branch at the OPLOC during last month of the FY.

(4) Begin Blanket Orders closeout, not later than 15 Sep.

(5) Ensure all responsible agencies forward copies of obligating documents on a daily basis by most expedient means (e.g. Fax).

(6) Travel Requests must include both FY fund cites if the order covers two fiscal years. Certify current year only and validate next FY. Cost estimates will be broken down by appropriate FY.

(7) Ensure current obligations are entered and a suspense copy is used for obligation of the new FY funds when order contains two (2) fiscal years.

c. ANG/Rome Lab:

(1) Follow-up on commitments using Open Document Listing (ODL) to ensure that all commitments are obligated or decommitted by 30 Sep of the current FY.

(2) Review and follow-up on ATRAS Outstanding Orders/Advance Listings twice a month during the last fiscal quarter.

(3) Establish, abide by and enforce cut-off dates established by the FM and OPLOC, not later than 15 Sept of current FY.

(4) Upon receipt from transportation process documents from TMO.

(5) Ensure all responsible agencies forward copies of obligating documents on a daily basis by most expedient means (e.g. FAX).

(6) Travel orders must include both FY fund cites if the order covers two fiscal years. Certify current year only and validate next FY (time constraints may require obligation be established for current year funds). Cost estimates will be broken down by appropriate FY. Ensure current obligations are entered and a suspense copy is used for obligation of the new FY funds when an order contains two (2) fiscal years.

(7) Review outstanding By-Others cycles to ensure an appropriate obligation exists.

15. TASK - By-Others Transactions Received from Payments Processed by Another Station Using Your DSSN.

REFERENCES: AFM 177-370, Chapters 30-32; DFAS-DE 7010.1-R, Chapter 27.

a. OPLOC:

(1) Receive By-Others register from Accounting Reports - MAFR Branch. Process hard copy For-Self vouchers, Transportation Requests (TRs), Government Bills of Lading (GBL), Passenger Transportation Warrants (PTWs), Military Transportation Authorization (MTA) billings.

(2) Receive edit list (V35) from Accounting Reports - MAFR Branch. Process voucherless By-Others cycle.

(3) Receive register for payment of TRs and GBLs.

(4) Receive Voucher for Transfers Between Appropriations or Funds (SF 1080) billing from HQ AMC for payment of MTAs.

(5) Ensure accounting classification on By-Others register agrees with transactions to be input into ATRAS.

(6) If accounting classification does not agree, process a Journal Voucher or Voucher and Schedule of Withdrawals and Credits (SF 1081) as appropriate.

(7) Reject invalid charges using Advice of Reject (AF Form 1543 or AF Form 1544), as appropriate.

(8) Prepare and furnish Accounting Reports - MAFR Branch 2 copies of adjustment vouchers and 3 copies of rejects.

(9) Balance input with Accounting Reports - MAFR Branch and make corrections as necessary.

(10) Use Travel Master History Print indicator on frame TV01 in accordance with AFM 177-370 to check for transactions not showing on the TV07, Inquiry Screen.

b. FSO:

Assist with the resolution on problem transactions as required.

c. ANG/Rome Lab:

(1) Receive By-Others register from Accounting Reports - MAFR Recon Branch. Processes hard copy For-Self vouchers, Transportation Requests (TRs), Government Bills of Lading (GBLs), Passenger Transportation Warrants (PTWs), Military Transportation Authorization (MTA) billings.

(2) Receive register for payment of TRs and GBLs.

(3) Receive Voucher for Transfers Between Appropriations or Funds (SF 1080) billing from HQ AMC for payment of MTAs.

(4) Ensure accounting classification on By-Others register agrees with transactions to be input into ATRAS.

(5) If accounting classification does not agree, process a Journal Voucher or Voucher and Schedule of Withdrawals and Credits (SF 1081) as appropriate.

(6) Reject invalid charges using Advice of Reject (AF Form 1543 or AF Form 1544), as appropriate.

(7) Prepare and furnish Accounting Reports - MAFR Branch two copies of adjustment vouchers and three copies of rejects.

(8) Balance input with Accounting Reports - MAFR Branch and make corrections as necessary.

(9) Use Travel Master History Print indicator on frame TV01 IAW AFM 177-370 to check for transactions not showing on the TV07, Inquiry Screen.

16. TASK - Transportation Documents - Procedures Used to Obligate Transportation Source Document.

REFERENCES: AFM 177-370, Chapter 30; DFAS-DE 7010.3-R, Chapter 24.

a. OPLOC:

(1) At least weekly, receive all passenger transportation documents i.e., individual Transportation Requests (TR), Passenger Travel Warrants (PTW), and Military Transportation Authorities (MTA), Receipt for Unused Transportation Request and/or Tickets Including Unused Meal Tickets (DD Form 730), from the TMO.

(2) Obligate/deobligate funds for these documents. Forward For-Others documents to appropriate accountable agency or Travel Accounting Branch at the appropriate OPLOC.

(3) At least weekly, receive all Government Bills of Lading (GBL) involving shipment of personal affects from the TMO, or accounts payable branch.

(4) Obligate funds for these documents and post GBL information to individual master records via input through ATRAS. Forward copies of For-Others to appropriate accountable agency or Travel Accounting Branch at the OPLOC.

(5) Maintain separate files for each category of transportation documents in sequence order.

b. FSO:

Assist with the resolution on problem transactions as required.

c. ANG/Rome Lab:

(1) FM receives all passenger transportation documents i.e., individual Transportation Requests (TRs), Passenger Travel Warrants (PTWs), and Military Transportation Authorities (MTAs), Receipt for Unused Transportation Request and/or Tickets Including Unused Meal Tickets (DD Form 730), from the TMO at least weekly.

(2) Obligate/deobligate funds for these documents. Forward For-Others documents to appropriate accountable agency.

(3) Receive all Government Bills of Lading (GBLs), from the TMO at least weekly.

(4) Obligate funds for these documents via input through ATRAS. Forward copies of For-Others to appropriate accountable agency.

17. TASK - Commercial Travel Office/Scheduled Airline Ticket Office (SATO) Billings - Procedures Used to Process Commercial Airline Tickets Used for Official Travel.

REFERENCES: AFR 177-103; Transportation Ticket Obligation, Payment/Refund System (TTOPRS) Users Guide; DFAS-DE 7010.2-R.

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a. OPLOC:

(1) TTOPRS Application:

() Receive floppy disk containing the obligation input file, three part listing titled "Ticket and Ticket Refund Report", and supporting documents (travel orders and Passenger Name Record (PNR)). Put floppy into the TTOPRS system to process ticket information and create For-Self obligation transactions in General Accounting Microcomputer Processing System (GAMPS). Upload created transactions into BQ/ATRAS via GAMPS.

(a) If using Government Charge Card contract, receive discount check from Commercial Travel Office (CTO). Prepare collection voucher. See TASK 10 - Collections.

(b) Receive billing and floppy disk and process in accordance with TTOPRS user's guide:

0 Public Voucher for Purchases and Services Other Than Personal (SF 1034) and Public Voucher for Transportation Charges (SF 1113), as applicable, will be certified by Transportation Management Office (TMO).

1 Verify that the date received by TMO is annotated. (Prompt Payment window begins).

NOTE: This is an Interest Penalty process. Failure to meet suspense date will require interest computation. Refer to DFAS-DE 7010.2-R for instructions on computing penalty.

(c) TTOPRS creates a MAFR file. See TASK 11 - MAFR for processing procedures.

(2) Other processing procedures:

() Receive billing package from TMO with certified SF 1034/SF 1113 and supporting documents.

(a) Build appropriate spread sheet, local or manual procedures, using the ticket amount and accounting classification data from the orders.

(b) See TASK 11 - MAFR processing for manual vouchers.

NOTE: For billings not involving payment to the Government charge card vendor, provide an extra copy to disbursing for forwarding to GSA.

b. FSO:

Assist OPLOC as required to resolve problems.

c. ANG/Rome Lab:

(1) TTOPRS (if applicable):

(a) Receive floppy disk containing the obligation input file, three part listing titles Ticket and Ticket Refund Report, and supporting documents (travel orders and Passenger Name Record (PNRs). Put floppy into the TTOPRS system to process ticket information and create For-Self obligation transactions in General Accounting Microcomputer Processing System (GAMPS). Upload created transactions into BQ/ATRAS via GAMPS.

(b) If using Government Charge Card contract, discount check will be received from Commercial Travel Office (CTO)). Prepare collection voucher see TASK - Collections.

(c) Receive billing and floppy disk; process IAW TTOPRS user's guide:

1 Public Voucher for Purchases and Services Other Than Personal (SF 1034) and Public Voucher for Transportation Charges (SF 1113), as applicable, will be certified by Transportation Management Office (TMO).

2 Verify that the date received by TMO is annotated. (Prompt Payment window begins).

NOTE: This is an Interest Penalty process. Failure to meet suspense date will require interest computation. Refer to DFAS-DE 7010.2-R for instructions on computing penalty.

(d) TTOPRS will create a MAFR file, see TASK 11 - MAFR for processing procedures.

(2) Other processing procedures:

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() Receive billing package from TMO with certified SF 1034/SF 1113 and supporting documents.

(a) Build appropriate spread sheet, local or manual procedures, using the ticket amount and accounting classification data from the orders.

(b) See TASK 11 - MAFR processing for manual vouchers.

Assist OPLOC as required to resolve problems.

18. TASK - Miscellaneous Automated Travel Record Accounting System Products (ATRAS) - Computer Products Created after End-of-Day Processing from ATRAS Input.

REFERENCE: DFAS-DE 7077.1-M.

a. OPLOC:

(1) NHGA50 - Mini-Orders List:

(a) Verify mini-master and orders detail to ensure data input was correct and master record does not exist with a different Social Security Number (SSN). Correct, if appropriate.

(b) provides file name and number of records of all order obligations citing for-self funds created using frame TV03. Download from ATRAS using GAMPS. Upload file to TTOPRS.

(2) NHGH60 - SSN Linkage Certification List:

(a) Verify all linked Travel Master Records are valid and proper.

(b) Correct records if appropriate.

(c) Ensure list is signed and certified by appropriate level. Retain listing for 30 days.

(3) NHGA30 - End-of-Day For-Others Daily Audit List:

(a) Verify transactions processed using frame TV08 with the source documents.

(b) Make correction as necessary.

tions. (4) NHGA40 - Travel Accounting Adjustment Audit/Transportation Obligations.

TADJ. (a) Verify transactions that adjusted BQ accounting records using frame

valid. (b) Verify transportation obligations established using frame TV04 were

(c) Make corrections as necessary.

b. FSO:

(1) NHGD20 - Individual Printout - Programmatic print based on the status indicator on the Travel Master Record:

(a) Requested when the status indicator is changed to 1 on frame TV01 and is received 5 days prior to departure for PCS.

(b) If open detail(s) exist on records with a status indicator other than 0, the printout will be produced at 90 and 180 days or until detail is closed.

(c) When the status indicator is changed to 2, the Retirement Transfer Print is produced 395 days after departure.

(d) If open details exist, take appropriate follow-up action.

(2) NHGA50 - Mini-Orders List:

() Provides file name and number of records of order obligations created using frame TV03 citing for-self funds.

(a) Download from ATRAS using GAMPS.

(b) Upload file to IATS. (Should be done as soon as possible to expedite voucher processing).

c. ANG/Rome Lab:

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(1) NHGD20 - Individual Printout - Programmatic print based on the status indicator on the Travel Master Record.

() Requested when the status indicator is changed to 1 on frame TV01 and is received 5 days prior to departure for PCS.

(a) If open details exist on records with a status indicator other than 0, the printout will be produced at 90 and 180 days or until detail is closed.

(b) When the status indicator is changed to 2, the Retirement Transfer Print is produced 395 days after departure.

(c) If open details exist, take appropriate follow-up action.

(2) NHGA50 - Mini-Orders List.

(a) Verify mini-master and order detail to ensure data input was correct and master record does not exist with a different social security number (SSN). Correct records if appropriate.

(b) Provide file name and number of records of all order obligations citing for-self funds created using frame TV03.

1 Download from ATRAS using GAMPS.

2 Upload file to IATS. (Should be done as soon as possible to expedite voucher processing).

(3) NHGA30 - End-of-Day For-Others Daily Audit List.

(a) Verify transactions processed using frame TV08 with the source documents.

(b) Make correction as necessary.

(4) NHGA40 - Travel Accounting Adjustment Audit/Transportation Obligations.

(a) Verify transactions that adjusted BQ accounting records using frame TADJ.

(b) Verify transportation obligations established using frame TV04 were valid.

- (c) Make corrections as necessary.

19. ★TASK - Defense Joint Military Pay System (DJMS) Miscellaneous Deductions Listing - Payroll Collections Generated by DD Form 139.

NOTE: The DJMS miscellaneous deductions are to be processed by the local servicing FSO. In the event a deduction is sent to the OPLOC, perform the following steps:

a. OPLOC:

If monthly listing is received from Disbursing Division identifying Travel Accounting Branch payroll deductions.

(1) Prepare voucher on day determined by Disbursing Division to collect into suspense account or appropriate account. See TASK 10 - Collections.

(2) If collected into the suspense account identify responsible FSO and advise them to prepare an SF 1081 to collect into appropriate account, and provide MAFR copies/IPC copies to OPLOC for processing.

b. FSO:

(1) Receive monthly listing from Disbursing Division identifying Travel Accounting Branch payroll deductions.

(2) Prepare voucher using IATS (one voucher for each line on DJMS listing) on day determined by Disbursing Division. See TASK 10 - Collections.

(3) Annotate file copy DD Form 139 with amount collected, voucher number, date and retain copy until collection is complete.

(4) When advised by the OPLOC that a deduction is in the suspense account, prepare a SF 1081 for collection into appropriate account, and forward to OPLOC. (If necessary close out debt in IATS.)

c. ANG/Rome Lab:

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(1) Monthly listing received from Disbursing Division at OPLOC identifying Travel Accounting Branch payroll deductions.

(2) Prepare voucher using IATS (one voucher for each line on DJMS listing) on day determined by Disbursing Division. Prepare voucher on day determined by Disbursing Division.

(3) Annotate file copy DD Form 139 with amount collected, voucher number, and date and retain copy until collection is complete.

20. TASK - Replacement Check Procedures - Procedures to Issue a Replacement for a Check That has Been Lost or Stolen.

REFERENCE: DoDFMR 7000.14-R, Volume 5, Chapter 8.

a. OPLOC:

(1) Upon receipt of Statement of Claimant Requesting Recertified Check (DD Form 2660), annotate the manual or mechanized subsidiary ledger (the DD Fm 2662, Recertified Check Register, may be used).

(2) Coordinate with Disbursing Division on reissuance of check charging replacement check suspense account and annotate the Replacement Check Control Log.

(3) Upon notification from Disbursing Division, process transaction to clear suspense account.

(4) Notify FSO of any action taken.

b. FSO:

(1) Upon notification from customer that a government check has been lost or stolen, assist customer with preparation of Statement of Claimant Requesting Recertified Check (DD Form 2660).

(2) Forward original and one copy of DD Form 2660 to Disbursing Division at the OPLOC by most expedient means. Retain a copy for possible follow-up.

(3) Assist OPLOC as requested.

(4) Dispose of retained copy upon notification of final action from OPLOC.

c. ANG/Rome Lab:

(1) Upon notification from a customer that a government check has been lost or stolen, assist the customer with preparation of Statement of Claimant Requesting Recertified Check (DD Form 2660).

(2) Forward original and one copy of DD Form 2660 to Disbursing Division at the OPLOC by most expedient means. Retain a copy for possible follow-up.

(3) Assist OPLOC as requested.

(4) Dispose of retained copy upon notification of final action from OPLOC.

21. ★TASK - EFT Rejects - Procedures for Processing EFT Rejected Transactions

a. OPLOC:

(1) ★Upon receipt of the annotated Automated Clearing House (ACH) Reject Statement provided by Disbursing, prepare a cash collection voucher to collect all returned transactions. The collection voucher must be prepared and processed by the suspense date established by Disbursing: normally within 24 hours of notification. Collect the EFT rejected transaction into the appropriation cited on the disbursement voucher. To properly identify the rejected transaction, include the traveler's name and social security number, and voucher number in the description of remittance block of the collection voucher.

(a) ★Obtain the appropriation from the On-Line ATRAS transaction, the voucher image file provided by the base with their MAFR transactions, or the daily audit listing.

(2) ★Fax a copy of the collection voucher to the Chief of Travel at the FSO responsible for the original disbursement for resolution with the traveler.

b. FSO:

(1) ★Upon receipt of notification of a rejected EFT transaction from the OPLOC Travel Accounting Section, attach a copy of the reject notification to the retained copy of the travel voucher.

(2) ★Applies to rejected settlement vouchers only. Use the appropriations on the collection vouchers to establish an obligation in the amount of the rejected

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disbursement. Use EFFT001 as the order number, current date as the proceed date, and current date plus 30 days as the return date.

(3) ★Contact the travelers at the earliest opportunity to advise them the EFT transaction was returned. Advise them to provide an SF 1199a or bring in a voided check to update IATS. Do not accept a deposit ticket for update of EFT information in IATS.

★NOTE: A deposit slip is designed to serve the internal purposes of the financial institution. It does not always contain the same information that is printed on the face of a check. Since checks flow through the banking system, information printed on the face of a check is governed by banking laws; that is not the case for deposit slips).

(4) ★Update EFT information in the traveler's IATS account based on the new data provided by the traveler. Process a new disbursement as follows:

(a) ★Advance: Use IATS to process a manual voucher citing the appropriation contained on the collection voucher.

(b) ★Settlements: Use IATS to process the transaction as a precomputed amount citing order number EFT001, and cite the appropriation contained on the collection vouchers.

(c) ★Use the "Remarks on Voucher" field to indicate this voucher is a redisbursement of an EFT reject.

(5) ★When the payee is no longer entitled to the proceeds of a rejected EFT transaction, no further action is necessary.

c. ANG/Rome Lab:

★Follow the procedures in paragraph b. above.

22. TASK - Miscellaneous W-2 Program - Procedures for Reporting Income and Taxes Withheld Associated with Travel Payments.

REFERENCE: DFAS-DE 7010.3-R, Chapter 15.

a. OPLOC:

(1) Upon receipt of vouchers from FSO involving tax deductions:

- (a) Using Misc. W-2 program, record applicable data.
 - (b) Reconcile at least monthly, using Misc. W-2 report and the Selective Transaction History List.
 - (c) Make corrections as required.
- (2) Coordinate with the Recon and Reports Branch on submission of consolidated quarterly reports. Provide data to be included in their report.
- (3) Notify FSO of issuance of TD Form W-2s at the end of the calendar year.
- (4) Issue replacement TD Form W-2s if necessary.

b. FSO:

- (1) Provide Travel Accounting Branch at the OPLOC copies of all vouchers requiring issuance of a TD Form W-2.
- (2) Assist OPLOC with reconciliation as required.

c. ANG/Rome Lab:

- (1) Provide Travel Accounting Branch at the OPLOC copies of all vouchers requiring issuance of a TD Form W-2.
- (2) Assist OPLOC with reconciliation as required.

23. TASK - Monthly Outstanding Orders/Advances Retrieval - Retrieval to Report the Number and Age of Outstanding Orders and Advances.

REFERENCE: DFAS-DE 7010.3-R, Chapter 24.

a. OPLOC:

- (1) Schedule retrieval at end-of-month.
- (2) Forward copy to DFAS-DE/AO to arrive no later than the 10th workday of each month.

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(3) Include a brief statement with report explaining items aged over 60 days.

b. FSO:

Assist OPLOC, as required, to explain outstanding advances over 60 days.

c. ANG/Rome Lab:

(1) Schedule retrieval at end-of-month.

(2) Forward copy to DFAS-DE to arrive no later than the 10th workday of each month.

(3) A brief statement must be included with report explaining items aged over 60 days.

(4) Assist OPLOC, as required, to explain outstanding advances over 60 days.

24. TASK - Systems - Computer Programs Used Within the Travel Accounting Branch.

REFERENCE: DFAS-DE 7010.3-R, AFM 177-370, DFAS-DE 7077.1-M, Integrated Automated Travel System (IATS) Users Guide, Transportation Ticket Obligation, Payment/Refund System (TTOPRS) Users Guide, Miscellaneous W-2 Instruction Guide, and Per Diem Rate Maintenance System (PDRMS) Users Guide.

a. OPLOC:

(1) Automated Travel Record/Accounting System (ATRAS):

(a) System used to process obligation, payment, and adjustment/correction transactions to Standard Base Level General Accounting and Finance System (GAFS).

(b) Contains the Master Travel Record, which is used for storing travel history information and researching outstanding items.

(c) Produce end-of-day products.

(d) Request and schedule additional products as required.

(2) TTOPRS:

(a) System used to process obligation transactions for commercial airline tickets, obtained through a Commercial Travel Office (CTO).

(b) Personal Computer (PC) based program located within the Travel Branch.

b. FSO:

(1) ATRAS:

(a) System used to process obligation, commitment, and adjustment/correction transactions into GAFS.

(b) Contains the Master Travel Record, which is used for storing travel history information and researching outstanding items.

Produces end-of-day products.

(c) OPLOC requests and schedules additional products as required.

(d) Payroll update files for EFT data can be obtained from DJMS. Twice monthly FSO will provide air national guard file to all supported units.

(2) IATS:

(a) System used to process and control travel claims.

(b) Local Area Network (LAN) or PC based system located in the Travel branch.

(c) Per diem update files are provided via DJMS by DFAS-DE on a monthly basis. File provided on DJMS JTABLE02 is downloaded to a floppy to use in updating IATS.

(d) DFAS-DE periodically provides program releases by mailing floppy discs to all locations.

c. ANG/Rome Lab:

(1) Automated Travel Record/Accounting System (ATRAS):

(a) System used to process obligation, payment, and adjustment/correction transactions to Standard Base Level General Accounting and Finance System (GAFS).

(b) Contains the Master Travel Record, which is used for storing travel history information and researching outstanding items.

(c) Produces end-of-day products.

(d) Request and schedule additional products as required.

(2) TTOPRS:

(a) System used to process obligation transactions for commercial airline tickets, obtained through a Commercial Travel Office (CTO) or Traffic Management Office (TMO).

(b) Personal Computer (PC) based program located within the Travel Branch.

(3) IATS:

(a) System used to process and control travel claims.

(b) Local Area Network (LAN) or PC based system located in the Travel branch.

(c) Per diem update files are provided via DJMS by DFAS-DE on a monthly basis. File provided on DJMS is downloaded to a floppy to use in updating IATS.

(d) DFAS-DE periodically provides program releases by mailing floppy discs to all locations.

(e) Payroll update files for EFT data can be obtained from DJMS, twice monthly. If no access to DJMS exists, obtain from host FSO.

25. ★TASK - Post-Payment Random Review of Travel Settlement Claims - Processing the Random Review of Settlement Vouchers paid at RTTO Pilot Sites using simplified travel entitlements.

REFERENCE: (DFAS-DE/ANAB letter September 26, 1997):

a. ★OPLOC

(1) Perform a post-payment random review of Travel Reengineering Pilot Site travel settlement claims on a quarterly basis. To facilitate processing of the reviews, vouchers may be reviewed on a monthly basis, but reported on a quarterly basis. Ensure the review only examines claims which are processed with the certified Pilot Software.

(2) Use the Excel Spreadsheet (provided by DFAS-DE/MP) to select the random sample of vouchers for review.

(3) Contact the FSO Travel Office to obtain copies of travel settlement vouchers, with attachments, which were selected for review. Ensure the FSO has at least one week, 5 duty days, to accumulate and fax the selected vouchers.

(4) Complete all checklist items for each voucher selected for review. To conduct a review of entitlements, the OPLOC will need to have access to current Per Diem rates, Joint Federal Travel Regulation (JFTR I), Joint Travel Regulation (JTR II), and Official Table of Distances (AFR 177-135 and AFM 177-136). (Note: Current per diem rates and JFTR I and JTR II are on the World Wide Web at WWW.DTIC.MIL/PERDIEM.)

(5) Notify the travelers FSO Travel Office if an under or over payment is detected.

(6) Forward the result of the random review to DFAS-KC electronically within 15 days of completion of the review.

(7) Retain copies of the documents used to conduct the random review with the file copy of the report for a period of three years after the close of the quarter being reviewed.

b. ★FSO:

(1) Fax, or mail, copies of requested vouchers, with all supporting documents, to arrive at the OPLOC by the requested date.

(2) Review noted discrepancies and initiate collection action or supplemental payment as warranted.

c. ANG/Rome Lab:

(1) Fax copies of requested vouchers, with all supporting documents, to arrive at the OPLOC by the requested date.

Review noted discrepancies and initiate collection action or supplemental payment as warranted.

ATTACHMENT 1 OPEN ITEM VALIDATION

Reference DFAS-DE 7000.4-R, Accounting for Obligations, para 38.

AFR 177-11, Accounting and Reporting for Accrued Expenditures and Revenues, para 13(c)

DFAS-DE 7010.1-R, General Accounting and Finance Systems at Base Level, various chapters

DFAS-DE 7010.2-R, Commercial Transactions at Base Level, chap 10-22

DFAS-DE 7077.7-M, Integrated Accounts Payable System (IAPS)

Current DFAS/Air Force regulations require validation of unpaid commitments, obligation, accrued expenditures unpaid, unfilled orders, and filled orders uncollected of hard copy documents to accounting system open entries. The need to perform this reconciliation becomes an extremely important function since OPLOC directors and DFAS-DE director must provide assurances to Air Force customers that DFAS is properly accounting for their share appropriated funds. These instructions are to be used as a guide in performing the open item validation function.

General Method/Validation Procedures:

1. The validation of the BQ system Open Document List (ODL) or IAPS system products require an immense expense of effort when dealing the huge numbers of open items requiring validation.
2. OPLOCs should develop a schedule of how to "attack" the validation process. For merging DAOs it should be ascertained as to the completeness or lack there of the certification. It is a requirement that the DAO has performed a thorough one hundred percent validation prior to their consolidation, If this is accomplished, no review of those records would be required for that base for the next three months. A schedule of reviews for what system and base should be developed, with specific starting and completion dates for each base/site code and items requiring validation.
3. Regulations allow for valid statistical sampling techniques when a one hundred percent validation is not practical due to the volume of open items. The regulation, specifically DFAS-DE 7000.4-R, states a complete validation of files and balances is required at least once during the fiscal year.
 - a. To qualify for a valid statistical sampling program the minimum required elements to include in a review.
 - b. All open files and accounting system balances must be included in the environment for possible review.

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c. Select items for review based upon type of documents, dollar value, age of document, or based upon a set percentage of the open items that will yield a high confidence level that obligations are being recorded correctly and liquidation's are accomplished in a reasonable amount of time.

d. As a minimum no less than twenty five percent of all documents should be included in the sample that would yield at least a confidence level of ninety eight percent that all obligations are valid.

e. If significant problems are found with sample population discontinue sampling and perform a complete review.

4. For IAPS maintained open items the various listings available from the system can be used as a substitute for a complete ODL validation. Each of the lists identified in the Open Items Maintained in IAPS section listed below must be worked completely in order to satisfy this requirement.

5. The method used for an ODL validation should not just be a check that a document exists for a given accounting line, the process must be taken a step further with a more critical view of each open item.

a. Accounting data elements must be matched to ensure agreement between hard copy and how they are recorded in the accounting system i.e. Fund code, fiscal year, RC/CC.

b. A determination must be made as to the obligation's validity as to the anticipated delivery time-frame and age of the obligation. For example, a maintenance contract that was for only 1 fiscal year should generally have no remaining funds in December or January, like-wise if an item was to be delivered in July and the contract remains not received/unpaid until the next December, something should be checked. Dormant obligations where no action or activity has taken place for a reasonable period of time such as a past due delivery dates, non receipt of by -others transactions, etc., requires action. Contact the specific contracting office, paying activities, and/or resource managers to determine reason for inactivity. Use the FSO as the main point of contact when dealing with base resource advisors.

c. Validation of small residual amounts, which have resulted from improper handling of voluntary price reductions (VPRs) determine if posting errors resulted in creating the balance, if a contract has single line items remains unpaid or undelivered by checking with contracting office/paying station, determine if any missing receipt/posting of contract modifications. Process may reveal incorrect processing of invoices by not properly processing VPRs in IAPS.

Open Items Maintained in IAPS:

1. Per DFAS-DE 7010.2-R validation of open balances can be accomplished if IAPS computer listings are worked to their fullest extent.
2. Efforts should be taken to obtain connectivity to each support base's BCAS system. Dial-up modem connectivity can be established that can assist in the validation of aged obligation documents to determine if contract was possibly canceled and copy of modification was not received.
3. The IAPS/BQ Reconciliation list (TQ00058/59/60) each section must be reviewed to clear the reconciliation difference. Refer to the Desk Top instruction under Reconciliation and Reports for additional specific procedures.
 - a. Reconciliation Exception Report shows items that are found in both BQ and IAPS but the document ID, dollar amounts, stage of accountability, or possible addresses that do not match. Some of the more common causes for problems identified by this list are making direct posting to BQ not IAPS, suppressing IAPS transactions, QD transactions not processing correctly in BQ, not running Address Consolidation or QF/QP Change program immediately following the BQ programs to properly capture address changes within IAPS, among many others.
 - b. BQ Records Not Found in IAPS. Items listed on TQ000059 require research to determine if commitments/obligations are being processed directly into BQ and by -passing IAPS. It should be taken into account contracts paid By -Others that appear on the list.
 - c. IAPS Records Not Found in BQ. This list shows potential problems such as ICI interface by not properly passing transactions to BQ, invalid BQ suppression in IAPS, or erroneous deletions of BQ records.
4. Dormant Obligation Follow-up List (TQ000057). This option produces obligation follow-up letters for contracts and calls that have had no activity for 75 days. A determination must be made to see if obligations are still valid. Prior to mailing this list it should be validated and purged by the OPLOC to eliminate an old obligations not properly deobligated due to posting errors such as not taking a VPR correctly. This process is repeated every 90 days. The follow-up address is accomplished by using the addressee in the Receipt Follow-up Variable file.
5. Inactive Contracts List (TQ000006). The Inactive Contract List provides a listing of IAPS stock fund contract records that have had no activity against the item record since being added to the database. Item records with no invoices and receiving reports posted and an EDD date less than the current date or no EDD date with 60 days lapsed since the award date are considered inactive. Forward this listing to the Base Contracting Office to request status on these contracts. An OPLOC user may limit the report to a specific site -ID, or

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leave Site-ID blank for all sites. A FSO is limited to those contracts identified to the user's site-ID.

6. Over Received Follow-up to Supply Listing (TQ000018). The Over Received Follow -up to Supply listing is a record of all RNB details for stock fund contracts that have a quantity received greater than the quantity ordered. The listing may should be used to follow -up with base stock fund for reports of item discrepancy (RODs) are received.

7. SBSS Reconciliation List, (TQ000012) This list shows local purchase RNB, BNR, and status details (unreceived quantities) for stock fund contracts. It should be used to reconcile and validate the local purchase stock fund contract details to those maintained in the SBSS using the M37, Local Purchase Open Item list.

Intergovernmental (By-Others):

1. Recorded obligations, MORDs, contracts, etc., that will be liquidated via a By -Others transaction, should be separately identified within the BQ system by either of two methods; PSRs that have a Processing Center Code of "G" or the DSRs (with PC of S) are loaded with a QD transaction to place the obligation in a clearly identifiable sub -PC code designated specifically for by-others obligations. Similarly, all By -Others open obligation documents need to be filled separately for other contract files. Before beginning any review the number of unprocessed by-others cycles should be at the lowest possible level.

2. Reconciliation of manually maintained contract file balances to the balances recorded in the accounting system are a key reconciliation item. An intense effort should general be accomplished once a year for following-up with the paying locations on determining the status of unpaid/old balances. If paid amounts are in agreement, contract MODS, amendments to MIPRS or other such deobligation documents should be requested to de-obligate any remaining amounts that are not required.

3. Develop form letters to correspond with various paying locations to help obtain status of unpaid items. All items in excess of 1-year from obligation date should have follow-up performed. Reconciliation of balances should not just be a passive process, that is not just an exercise in making check marks on an ODL. Efforts should be made to validate contract file to accounting system balances, written or verbal contacts should be made with paying offices and/or funding offices to determine status of aged obligations. The entire process should be aggressive and have nave positive impact on reducing the number of dormant obligations thus improving the reported obligation balances.

4. Included with this reconciliation should be the validation of the RCS: HAF -ACF(M)7140 report showing status of all contracts paid by MOCAS.

5. For locations that utilize the Automated Reconciliation System (ARS) for MOCAS follow system instructions provided by DFAS-DE/ANBC.

Commitment Open Items (FSO):

1. Outstanding Purchase Request List (TQ000047). This IAPS optional product is the key listing that the FSO should use to perform validation of all AF Form 9's.

2. In conjunction with validating what Purchase Requests are outstanding, efforts must be made to the use BCAS system or contact the Contracting office to obtain a current status. This should be an ongoing process through -out the fiscal year not just in the last few months. If as a result of the commitment validations it is apparent the OPLOC is missing a particular obligation document obtain a copy and clearly mark as past due obligation and forward to the OPLOC. This annotation is needed to alert the OPLOC as to a potential duplicate.

3. Commitments for contract modifications need to be reviewed very closely. A majority of contracting offices fail to annotate the AF 9 number on the hard copy which makes it difficult for the OPLOC to match. The OPLOCs are instructed not to post any modifications that increases funding without having a corresponding commitment already recorded. OPLOCs must ensure the associated de-commitment occurs, however, during the commitment reconciliation process if it can identify that the commitment was not de-committed or obligation not posted , notify the OPLOC to take corrective action, either have the OPLOC record the missing obligation or if it is apparent the obligation was posted drop the corresponding commitment.

4. AF Form 616 Obligation Recon List (TQ000052). This IAPS optional product should be the primary reconciliation tool to validate AF 616 balances.

Air Nation Guard Validations:

1. Open Document validation will continue to be performed by the ANG unit.

2. Some of the reconciliation difference between IAPS and BQ will be identified by the OPLOC for sent to the ANG unit for corrective action. (IAPS/BQ Recon List TQ000058/59/60)

3. The ANG unit must request the other IAPS optional products as indicated above for their particular site and perform necessary validations and actions, including the outstanding commitment balances.

4. All by-others reconciliation's using the ODL are the responsibility of the ANG unit.

FAS-DE/ANAA

Aug 29 1997

MEMORANDUM FOR DIRECTORS, OPERATING LOCATIONS, DFAS-DE
DEFENSE ACCOUNTING OFFICERS, DFAS-DE
DIRECTOR, FINANCE AND ACCOUNTING OPERATIONS, DFAS-DE

SUBJECT: Integrated Accounts Payable System (IAPS) Bulletin 91,
Electronic Funds Transfer - Corporate Trade Exchange
(CTX) Implementation Procedures

The IAPS now provides the capability for either Cash Concentration or Disbursement Plus (CCD+) or Corporate Trade Exchange (CTX) payment remittance/advice going to either a Financial Institution (FI) or Value Added Network (VAN). This is just in time to implement the mandatory EFT portion of the Debt Collection Improvement Act of 1996 (DCIA). Desk procedures are being sent under a separate cover.

Implementation of the CTX payment method will require additional information to be received from the vendor. To accommodate this information, the ACH Vendor/Miscellaneous Payment Enrollment Form (SF 3881) has been replaced. The new Vendor EFT Registration Form (undated) satisfies the requirements for financial information and establishes the vendor profile. The vendor profile provides necessary information to forward payment to the financial institution as well as addendum information to a VAN.

While you continue to aggressively market EFT, we ask that you inform your vendors that we now have the capability to provide an Electronic Data Interchange (EDI) 820 Payment Order/Remittance Advice.

To convert existing vendors to the new form, you should review your bulk secured file of SF 3881's and note the vendors who previously marked CTX as the ACH Format. These vendors should have been originally informed that by selecting this method, they would be converted from CCD+ to CTX when available. We would like to target these vendors first. Send a revised form to the vendor for completion. We suggest you use a cover letter explaining the changes (see the attached sample).

At the present time, do not attempt to convert Rocky Mountain Bankcard for IMPAC invoices to the new payment method. After our office receives the enrollment form from Rocky Mountain/FirstBank, we will provide each location a copy. Further guidance for IMPAC will be issued at a later time.

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Once you have sent the forms to the previously mentioned vendors, continue the process by sending out the new form to all remaining vendors in your bulk file. Use the sample letter to explain the new capability that we now offer.

Updated information on these new procedures will replace the current guidance on the DFAS-Lane World Wide Web (WWW) page for our vendors to access. The Internet address is "<http://www.dfas.mil/money/vendor/eft.htm>".

Detailed procedures are also included as an attachment for handling and processing CTX payments. These are for internal use only. Do not forward this information to vendors or other agencies as their policy may differ.

Again, we stress that EFT payments in the IAPS can only be made when using regular IAPS. At this time, the Manual Voucher process within IAPS has not been programmed to accommodate EFT. Also, payments using pseudo vendors (*i.e. Legal Claims*) cannot be made via EFT as data elements passed to the Disbursing system will not reflect the proper payee name. **Do not attempt to make EFT payments using the Manual Voucher process or pseudo vendors.** This capability will be developed into the IAPS as soon as Year 2000 changes are completed (estimated Nov 98).

Our points of contact are TSgt Robert Sanford or Ms. Barbara Norris, DFAS-DE/ANAA, (303) 676-7774, DSN 926-7774, or email: rsanford@cleveland.dfas.mil or blnorris@cleveland.dfas.mil respectively.

(signed)
Mattie L. Clemens
Chief, General Procedures and
Systems Division



(YOUR LETTERHEAD)

DFAS-{Your Location}
Street Name
City, State Zip Code

Company Name
ATTN Line
Street Name
City, State Zip Code

Dear Vendor,

The time has come for DFAS-DE to fully implement the mandatory Electronic Funds Transfer (EFT) portion of the Debt Collection Act of 1996 (DCIA). Depending on when your contract was issued, EFT payment method may be mandatory. All contracts issued on or after July 26, 1996 are subject to the mandatory EFT provision of the DCIA. By January 1, 1999 all government payments should be EFT.

Changes to our Accounts Payable & Disbursing systems now enable us the capability to provide you an Electronic Funds Transfer (EFT) payment in either Cash Concentration or Disbursement Plus (CCD+) or Corporate Trade Exchange (CTX) with related payment remittance/advice to your Financial Institution (FI) or Value Added Network (VAN).

As you already realize, receiving your payments electronically offers an immediate cash-flow benefit. We realize by offering a CTX format, you will be better able to identify the payments we make. With CTX, we can now provide an Electronic Data Interchange (EDI) 820 Payment Order/Remittance Advice (820) in the 3050 Version.

CCD+ offers a single addendum record to be passed to your FI while CTX will allow for more addendum information to be passed to either the FI or VAN. The CTX format structures the remittance information according to EDI standards which facilitates the ability to process the information directly into your accounting system.

DFAS-DE 7040.1-M, Change 3
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To assist your company in identifying payments received from us, we can include EDI addendum information with each payment sent to your FI using the CTX and EDI 820 transaction set. This addendum information contains accounting or payment information [e.g., invoice number, discount terms]. You should make arrangements with your FI on how and when the addendum information will be provided to your company. Any cost associated with this remittance/advice is your responsibility. We will use the ACH payment format of your choice (CCD+ or CTX) to transmit your payments and addendum information.

You may have or will soon receive EFT Notification letters from us. These letters contain a new Vendor EFT Registration Form which is required to establish a vendor profile for you. This form replaces the SF 3881, ACH Vendor/Miscellaneous Payment Enrollment Form. Another copy is enclosed in case you haven't received it. The form must be filled out and mailed to our payment office. This form will provide us with additional required information pertaining to where you want the addendum information sent. If you have previously completed the SF3881, we apologize for any inconvenience.

We have filled in the Federal Agency Information section of the form. Please complete the Company Information section of the form and have your FI complete the Financial Institution Information section. Return the original completed form to the agency address above.

Again, thanks! If you have any questions concerning this change, please do not hesitate to contact us. Our EFT point of contact is {Local Point of Contact name and Commercial Phone Number}.

Sincerely,

Signature of Director/DAO

{Enclosure}

OPLOC/DAO
Instructions/Procedures for Handling & Processing CTX Payments

The Vendor EFT Registration Form, received from the vendor, will be used to create Trading Partner profiles with the translator service provider.

Complete the Federal Agency Information section of the new form. If the vendor has multiple vendor codes in the database, complete the Vendor ID # (VID) information, including the 2 position site code, upon receipt of the form from the vendor. At that time, make enough copies of the form to accommodate the number of vendor codes you have.

Upon receipt of the completed form from the vendor, determine ACH Format requested. The vendor should have chosen one of the following options:

Option A (CCD+)

-- If the Format is CCD+, use the current procedures to notify your Data Entry Technicians/Voucher Certifiers and update your bulk secured file.

In IAPS, update the Pay Method to "E" using the Contract Maintenance Screen. During invoice input, ensure the Address-1 field contains the vendor's bank routing number and City field contains the vendor's account number.

Option B (CTX - Addendum Info via VAN)

-- If the Format is CTX and the Split EDI Remittance Advice Requested is YES, the vendor prefers the addendum information to be sent back to their company through the use a Value Added Network (VAN). It is very important that a copy of this form be sent by fax to the office providing the translation service.

--- The translating service does not need accounting and routing data. To ensure security of the financial data (account number & routing number) you are required to fold back the Financial Institution Information section of the form and make a copy. This measure will be strictly

OPLOC/DAO
Instructions/Procedures for Handling & Processing CTX Payments

enforced to protect and secure the vendor's financial data. Send this copy to the translator service provider.

Please fax the information to the following:

HQ SSG/ENS

Attn: Marty Ladner

Fax Number (DSN) 596-3275 Comm (334) 416-3275

Phone Number (DSN) 596-5974 (334) 416-5974

To ensure the vendor profile information is received by SSG, use a transmittal letter with a total count of profiles being sent. SSG will confirm receipt of the profiles. DFAS-DE/ANAA is currently developing a database program to extract new profile information which needs to be forwarded to SSG. Further guidance on this program will be at a later date.

After the translator service provider has been notified, file the original registration form in the bulk file and use the current procedures to notify your Data Entry Technicians/Voucher Certifiers of EFT enrollment.

Please Note: New or revised profiles for trading partners will be available within 24 hours (or the next business day) following receipt by the translating service.

In IAPS, update the Pay Method to "X" using the Contract Maintenance Screen. During invoice input, ensure the Address-1 field contains the vendor's bank routing number and City field contains the vendor's account number. The Address-2 field must contain either "22" for checking or "32" for savings. You can determine this by looking at the Account Type on the registration form. The third position of this will be a "P". This indicates the addendum information will be sent to the vendor via a VAN.

Option C (CTX Addendum data to FI)

-- If the Format is CTX and the Split EDI Remittance Advice Requested is No, the vendor prefers the addendum information to be sent to the Financial Institution (FI) along with the payment.

In IAPS, update the Pay Method to "X" using the Contract Maintenance Screen. During invoice input, ensure the Address-1

OPLOC/DAO

Instructions/Procedures for Handling & Processing CTX Payments

field contains the vendor's bank routing number and City field contains the vendor's account number. The Address-2 field must contain either "22" for checking or "32" for savings. You can determine this by looking at the Account Type on the registration form. The third position of this will be a "X". This indicates the addendum information will be sent to the FI.

Reject Processing

DFAS-DE 7040.1-M, Change 3
July 1998

Disbursing will be notified automatically in the event a transaction can not be processed due to an undefined trading partner code. When this occurs, fax a copy of the trading profile to SSG for immediate re-processing. Indicate on the transmittal that the profiles being sent are for rejected transactions.

DFAS-DE/ANAA
Sep 05, 1997

MEMORANDUM FOR DIRECTORS, OPERATING LOCATIONS, DFAS-DE
DEFENSE ACCOUNTING OFFICERS, DFAS-DE
DIRECTOR, FINANCE AND ACCOUNTING OPERATIONS,
DFAS-DE

SUBJECT: Implementation of Mandatory EFT Portion of the Debt
Collection Improvement Act of 1996 (DCIA)

The time has come for DFAS-DE to fully implement the mandatory EFT portion of the Debt Collection Improvement Act of 1996 (DCIA). The DFAS-HQ/FCC memorandum of June 6, 1997, provides responses/procedures for action items identified at the Finance Directors Conference held in January 23-24, 1997 for implementing the mandatory EFT portion of the DCIA. Procedures include preparing vendor letters for each applicable FAR clause which will inform vendors that the Government's **"Payment Option"** is **EFT** and if applicable, DFAS will begin to return invoices when the vendor has not submitted the required EFT information. The attached Vendor Pay desk procedures should be implemented on Oct 1, 1997. These procedures have been sent to DFAS-HQ/FCC and will be included in the Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, DFAS-DE 7040.1-M (Blue Book).

Defense Accounting Offices (DAOs) that belong to DFAS-DE will not be required to implement the procedures contained in the DFAS-HQ/FCC memorandum of June 6, 1997 because of their merger schedules. The responsibility to implement these procedures will rest with DFAS-DE OPLOCs.

Please instruct your Finance Directors to prepare letters and conduct quarterly meetings with respective local commanding officers and the contracting offices they service. Letters and meetings should be informative regarding mandatory EFT requirements. To assist you with your meetings, we have attached a memorandum dated July 1, 1997, from the Director of Defense Procurement, Ms Spector. All parties should be made aware that DoD's payment policy is EFT.

OPLOC Finance Directors should notify DFAS-DE/ADRI of the actions taken as a result of the initial meeting including the following:

- a. Number of procurement offices they service
- b. Monthly volume of work (number of contracts received)
- c. Response of each procurement office
- c. Identify obstacles encountered

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Please submit this one time report to DFAS-DE/ADRI by September 19, 1997. DFAS-DE/ADRI will consolidate and forward to DFAS-HQ/FCC.

Another reporting requirement resulting from the DCIA is DFAS-HQ/FCC's requirement that DFAS-DE OPLOCs track and report on EFT compliance of both our vendors and the issuing contracting offices. Quarterly reporting on contracting compliancy is required in accordance with the DoDFMR Volume 10, 170101.C.2.e. until the quarter ending December 31, 1998. When contracts do not contain the proper EFT FAR clause, DFAS-DE OPLOCs will utilize a DD Form 1716, Contract Data Package Recommendation/Deficiency Report. The form notifies contracting offices that a contract modification is required. It will also be used to track and report EFT compliance by the issuing contracting office. Additionally, DFAS-DE OPLOCs will have to track and report suspended payments (invoices returned) in accordance with the DoDFMR Volume 10, 170101.C.2.h. OPLOCs should submit required reports to DFAS-DE/ADRI, who will consolidate and forward to DFAS-HQ/FCC. Please submit these quarterly reports no later than the 10th day of the month following the end of each quarter.

On August 15, 1997, DFAS-DE/AOL requested a preliminary report concerning EFT FAR clause compliancy information (contract number, procurement office, and dollar value of the contract) to be submitted to DFAS-DE/AOL by August 20, 1997. This initial compliancy information does not meet either of the previously described reporting requirements.

Although, implementation of mandatory EFT is a very costly and labor intensive effort; it must be accomplished to comply with the statutory requirement for payment by EFT. The new mandatory EFT procedures will require accounting technicians to perform the following duties:

- a. Research contracts for the proper FAR Clause
- b. Preparation and mailing of DD Forms 1716
- c. Maintenance of a suspense file to track DD Forms 1716
- d. Preparation and sending of the contract deficiencies report
- e. Preparation and mailing of notification letters/EFT enrollment forms to vendors for each EFT FAR Clause
- f. Maintenance of a suspense file to track and suspend letters
- g. Preparation, copying, and mailing of letters and invoices (suspended payments)
- h. Maintenance of returned invoice file to track suspended payments
- i. Preparation and mailing of Suspended Payments Report (DoDFMR Vol 10)

We estimate an additional labor cost of 2-3 workyears will be required at each OPLOC. Additional printing, copying and postage costs will be incurred at each OPLOC. These costs would only apply to 97-98 because by Jan 1, 1999 all our vendors should be paid by EFT. Relief will come when the Central Contractor Registration (CCR) is fully operational.

Questions your staff may have concerning these initiatives may be directed to our points of contact, Ms. Barbara L. Norris and Ms. Karla Misenar, DFAS-DE/ANAA, commercial (303) 676-7774, DSN 926-7774 or email: b1norris@cleveland.dfas.mil or kmisenar@cleveland.dfas.mil.

Mattie L. Clemens
Chief, General Procedures and Systems
Division

Attachments:
As stated

cc: USAFE/FM
PACAF/FM
DFAS-OR/F
DFAS-HO/F

Vendor Pay - Accounting Technicians
Desk Procedures on Returning Invoices
for
Implementation of Mandatory EFT Portion of the Debt Collection Improvement Act
of 1996 (DCIA)
(CONUS ONLY)

Although these desk procedures apply to various EFT Federal Acquisition Regulation (FAR) clauses and contracts containing no FAR clauses, emphasis should be concentrated on vendors whose contracts were issued after July 26, 1996. Those contracts should contain FAR clause 52.232-33. If they do not contain FAR clause 52.232-33 these contracts fall under the classification of Mandatory Information for Electronic Funds Transfer Payment by Operation of Law.

We are working on a retrieval that will extract from the Integrated Accounts Payable System (IAPS) existing contract data and provide the contractor's name and address for contracts awarded on or after July 26, 1996 that are paid by check (projected completion date is September 5, 1997). Another retrieval, will identify new vendors for contracts received after the original extract. Using the retrievals we plan to create a program that will generate name and address labels. We are evaluating the possibility of using a Microsoft ACCESS data base to track and maintain a suspense file (containing extracted data and new contractors) for notification letters, returned invoices, DD Forms 1716, Contract Data Package Recommendation Deficiency Reports, and contract deficiency logs. Attached are three tables (Attachments 6-8) to assist you in simplifying the manual process.

- a. Attachment 6, Notification Letters and Requirements for Various FAR Clauses.
- b. Attachment 7, Suspended Payments - Returned Invoices due to the Vendors not Supplying EFT Financial Information.
- c. Attachment 8, Contract Discrepancies DD Form 1716 Log.

A Microsoft ACCESS data base could be used as a suspense file for notification letters and returned invoices. This file should be maintained by Commercial Activity Government Entity (CAGE)/Vendor ID and the contractor's name. A Microsoft ACCESS data base could also be used as a suspense file for contract discrepancies and DD Forms 1716s. This file should be maintained by contract number and contract issuing office.

If time permits, all remaining contracts in IAPS should be reviewed to ensure the contract contains the proper FAR clause. When a full review cannot be accomplished, perform reviews on an exception basis.

Instructions and sample letters to implement the mandatory EFT portion of the DCIA for each FAR clause scenario is included as an attachment in this package.

Attachment 1: FAR Clause 52.232-28, Electronic Funds Transfer Payment Methods

Attachment 2: FAR Clause 52.232-33, Mandatory Information for Electronic Funds Transfer Payment

Attachment 3: FAR Clause 52.232-34, Optional Information for Electronic Funds Transfer Payment

Attachment 4: No FAR Clause (pre July 26, 1996)

Attachment 5: No FAR Clause (on or after July 26, 1996)

Attachment 1

**Procedures for FAR Clause 52.232-28:
Electronic Funds Transfer Payment Methods**

FAR Clause 52.232-28 applies to those contracts with solicitation dates before July 26, 1996. When FAR Clause 52.232-28 is present in a contract and the vendor has submitted an EFT enrollment form, the contract record in the Integrated Accounts Payable System (IAPS) should reflect payment method 'E' or 'X' and the vendor 'emit to' record should contain the vendor's financial institution data.

When FAR Clause 52.232-28 is present and the vendor has not submitted an EFT enrollment form, follow the below procedures.

a. Prepare vendor letters (sample letters provided by DFAS-HQ/FCC memorandum of June 6, 1997 follow) and the Agency portion of the EFT enrollment forms, send them to the vendor, track and maintain a suspense file for letters and returned invoices to be used in preparing activity report for DFAS-DE/ADRI. Letters should only be prepared and maintained for vendors who have reoccurring payments on their contracts. They will not work and should not be prepared if their contracts are one time payment contracts.

- (1) Use OPLOC letterhead on sample letters and OPLOC Deputy Director of Finance's signature block.
- (2) Insert the date invoice will be returned if EFT information is not received.
- (3) Insert your Customer Service Office and telephone number in the sample letters.

b. Send the initial 30-day notification letter to the contractor or vendor with a drop dead date (return date) for providing the EFT information. The return date would be 90 days from the date of the notification letter. The letter should include a statement that after the return date, all future invoices or payment requests will be returned as they will not be considered a proper request for payment otherwise due in accordance with the payment provisions of the contract.

- (1) Any invoice received after 90 days will be returned if the vendor has not submitted their EFT enrollment form containing their EFT financial information (follow normal procedures for returning improper invoices).
- (2) Invoices must normally be returned as improper 7 days of the invoice receipt date. Follow paragraph 12-7 of DFAS-DE 7010.2-R formerly known as DFAS-DER 177-102.

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- (3) If the notification of an improper invoice is made after the normal 7 days, the number of days allowed for payment of the corrected, proper invoice when received is reduced by the number of days in excess of the allowable days for notification to the business concern of receipt of an improper invoice.

c. Send warning letter(s) when EFT information is not provided within 30 days after the notification letter.

- (1) First reminder should be sent when no EFT enrollment information is received from the contractor or vendor 30 days after the original notification letter.

- (2) Second reminder should be sent when no EFT enrollment information is received from the contractor or vendor 60 days after the original notification letter.

d. Collect the EFT information or return all future invoices or payment requests at the end of 90 days to those contractors or vendors not providing their EFT data.

e. During the 90-day notification phase, the paying location will continue to issue checks. Once the 90-day period lapses, all future invoices or payment requests will be returned using procedures approved by DFAS-HQ/F as required in DoD Financial Management Regulation (FMR) Volume 10.

f. Once the EFT enrollment form is received from the vendor, update the contract and vendor "emit to" records in IAPS, then remove/destroy letters & returned invoices from the suspended file.

g. Submit an Activity Report to DFAS-DE/ADRI in accordance with DoDFMR, Volume 10, Chapter 170101.C.2.e. and h.

Paying locations will offer one or more of the following choices for providing the remittance/advice of payment information to contractors or vendors:

- a. Fully electronic, transmitted with payment to financial institution (CCD+ or CTX/820).

- b. Fully electronic, transmitted to a Value Added Network (VAN).

- c. DFAS Vendor Pay Inquiry System on WWW (<http://www.dfas.mil/money/vendor>) or DFAS automated telephone inquiry service at 1-888-693-1371 (worksheet must be used for telephone inquiry).

- d. Paper (only used in extreme cases).

Attachment 1

**Procedures for FAR Clause 52.232-28:
Electronic Funds Transfer Payment Methods**

Initial Notification Letter

Dear Vendor:

This letter is to notify you that the Department of Defense (DoD) will exercise the government's option under the Federal Acquisition Regulation Clause 52.232-28 to pay by Electronic Funds Transfer (EFT).

Instead of receiving checks, your company will have its payments deposited directly into your company's account at its financial institution. With EFT, your company will benefit from quicker funds availability, thus improving cash flow, and the risk of a lost or stolen check is totally eliminated.

Enclosed is an SF 3881 (or local enrollment form) ACH Vendor/Miscellaneous Payment enrollment form to enroll in EFT. We have filled in the Agency Information section of the form. Please complete the Payee/Company Information section and have your financial institution complete the Financial Institution Information section. Return only the original completed form to the paying location. If you are paid by several DFAS paying locations, you must register with each DFAS location. We are working to implement a one time central registration system for all DFAS paying locations.

Failure to provide the needed EFT information stops the payment process, even if all other data is available. Also, any possible interest under the Prompt Payment Act stops accruing. Therefore, we urge you to provide the EFT information as soon as possible, but no later than 30 days after the date of this notification letter. During the EFT registration process, we will continue to make payments to your company. After 90 days, all of your invoices or vouchers under this contract will be returned.

We offer the following advice of payment options: CCD+ and CTX. To pick the best option for your company you will want to consult with your financial institution.

One source of help is the DFAS Home Page "DFASLANE" on the Internet at <http://www.dfas.mil>. EFT information is under "Money Matters," "Vendor Pay." Also please note the material on Central Contractor Registration.

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From our experience we know that your company will find EFT a prompt, effective, and reliable method for receiving payments. We look forward to your participation in EFT and want this to be a smooth transition.

If you have any questions concerning this change please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 1

**Procedures for FAR Clause 52.232-28:
Electronic Funds Transfer Payment Methods**

Reminder Letter

Dear Contractor:

On (date), we sent you a notification letter of the government's intention to exercise its option to use Electronic Funds Transfer (EFT) as its payment method as permitted by Federal Acquisition Regulation Clause 52.232-28. Also attached was an enrollment form. We are enclosing a second enrollment form for your use.

As of this date, we have not received your enrollment form with the needed EFT payment information. If your EFT information and our letter have crossed in the mail, please ignore this letter. Otherwise, this letter is to reemphasize the importance of our timely receipt of this information if you do not want to see your invoices or vouchers returned beginning XXXXX.

If you have any questions concerning enrollment procedures please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 1

**Procedures for FAR Clause 52.232-28:
Electronic Funds Transfer Payment Methods**

Second Reminder Letter

Dear Chief Financial Officer:

On (date), we sent you a notification letter, and on (date), a reminder, of the government's intention to exercise its option to use Electronic Funds Transfer (EFT) as its payment method as permitted by Federal Acquisition Regulation Clause 52.232-28. Both letters contained an enrollment form.

As of this date, we have not received your enrollment form with the needed EFT payment information. If your EFT information and our letter have crossed in the mail, please ignore this letter. Otherwise, this letter is your final notification that your invoices or vouchers will be returned beginning XXXXX.

If you have any questions concerning enrollment procedures please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 2

**Procedures for FAR Clause 52.232-33:
Mandatory Information for Electronic Funds Transfer Payment**

This FAR Clause applies to those contracts with solicitation dates after July 26, 1996. When FAR Clause 52.232-33 is present and the vendor has submitted an EFT enrollment form, the contract record in the Integrated Accounts Payable System (IAPS) should reflect payment method 'E' or 'X' and the vendor 'emit to' record should contain the vendor's financial data. All existing and new contracts should be reviewed, verified and updated in IAPS accordingly.

When FAR Clause 52.232-33 is present and the vendor has not submitted an EFT enrollment form, follow the below procedures.

a. Prepare vendor letters (sample letters provided by DFAS-HQ/FCC memorandum of June 6, 1997 follow) and the Agency portion of the EFT enrollment forms, send them to the vendor, track and maintain a suspense file for letters and returned invoices to be used in preparing activity report for DFAS-DE/ADRI.

- (1) Use OPLOC letterhead on sample letters and OPLOC Deputy Director of Finance's signature block.
- (2) Insert the date the invoice will be returned if EFT information is not received.
- (3) Insert your Customer Service Office and telephone number in the sample letters.

b. Send a noncompliance letter for providing the EFT information, to the contractor or vendor with a drop dead date (the return date) for providing the EFT information. The noncompliance letter should also note that the DoD is exercising its option to use EFT. The return date would be 60 days from the date of the notification letter. The letter should include a statement that after the return date, all future invoices or requests for payments will be returned.

- (1) Any invoice received after 60 days will be returned if the vendor has not submitted their EFT enrollment form containing their EFT financial information (follow normal procedures for returning improper invoices).
- (2) Invoices must normally be returned as improper within 7 days of the invoice receipt date. Follow paragraph 12-7 of DFAS-DE 7010.2-R, formerly known as DFAS-DE 177-102.

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July 1998

- (3) If the notification of an improper invoice is made after the normal 7 days, the number of days allowed for payment of the corrected, proper invoice when received is reduced by the number of days in excess of the allowable days for notification to the business concern of receipt of an improper invoice.

c. The paying location should send one reminder letter when the EFT information is not provided within the 30-day time frame.

d. Collect the EFT information or return the invoices or vouchers at the end of 60 days to those contractors or vendors not providing the EFT information.

e. During the 60-day notification phase, the paying location will continue to issue checks. Once the 60-day period lapses, all future invoices or payment requests will be returned using procedures approved by DFAS-HQ/F as required in DoDFMR, Volume 10, Chapter 17.(4)

f. Once the EFT enrollment form is received from the vendor, update the contract and vendor "emit to" records in IAPS, then remove/destroy letters & returned invoices from the suspended file.

g. Submit an Activity Report to DFAS-DE/ADRI established under DoDFMR, Volume 10, Chapter 170101.C.2.e. and h.

Paying locations will offer one or more of the following choices to provide the remittance/advice of payment information to contractors or vendors:

a. Fully electronic, transmitted with payment to financial institution (CCD+ or CTX/820).

b. Fully electronic, transmitted to a Value Added Network (VAN).

c. DFAS Vendor Pay on WWW (<http://www.dfas.mil/money/vendor>) or the DFAS automated telephone inquiry service at: 1-888-693-1371 (worksheet must be used for telephone inquiry).

d. Paper (only used in extreme cases).

Attachment 2

**Procedures for FAR Clause 52.232-33:
Mandatory Information for Electronic Funds Transfer Payment**

Notification of Noncompliance Letter

Dear Vendor:

Under the Debt Collection Improvement Act of 1996 (DCIA), payments made under a contract or purchase order resulting from a solicitation issued on or after July 26, 1996, must be made by Electronic Funds Transfer (EFT). As a result, the Department of Defense (DoD) is changing the way it pays vendors and contractors. This letter is to notify you that DoD will exercise the government's option under the Federal Acquisition Regulation (FAR) Clause 52.232-33 to pay by EFT. Hence, payments under the contract or purchase order are to be made by EFT unless in accordance with paragraph(b) of the FAR 52.232-33, you certify in writing that you do not have an account with a financial institution or an authorized payment agent.

As you may know, it is mandatory under this FAR clause for the DoD to collect the EFT payment information. To date, your company has not complied with this contract clause. Since you may not have been aware of this requirement, this letter also serves as notice that you have 30 days to provide the EFT information or the certification.

Instead of receiving checks, your company will have its payments deposited directly into your company's account at its financial institution. With EFT, your company will benefit from quicker funds availability, thus improving cash flow, and the risk of a lost or stolen check is totally eliminated.

Enclosed is an SF 3881 (or local enrollment form) ACH Vendor/Miscellaneous Payment enrollment form to enroll in the program. We have filled in the Agency Information section of the form. Please complete the Payee/Company Information section and have your bank complete the Financial Institution Information section. Return only the original completed form to the paying office. If you are paid by several DFAS paying locations, you must register with each DFAS location. We are working to implement a one time central registration system for all DFAS locations.

Failure to provide the needed EFT information or certification stops the payment process, even if all other data is available. Also, any possible interest under the Prompt Payment Act stops accruing. Therefore we urge you to provide the EFT data or certification as soon as possible, but not later than 30 days after the date of this notification letter. During the EFT registration process, we will continue to make payments to your company. After 60 days, all of your future invoices or vouchers under this contract will be returned.

DFAS-DE 7040.1-M, Change 3

July 1998

We offer the following advice of payment options: CCD+ and CTX. To pick the best option for your company you will want to consult with your bank.

One source of help is the DFAS Home Page "DFASLANE" on the Internet at <http://www.dfas.mil>. EFT information is under "Money Matters," Vendor Pay. Also please note the material on Central Contractor Registration.

From our experience we know that your company will find EFT a prompt, effective, and reliable method for receiving payments. We look forward to your participation in EFT and want this to be a smooth transition.

If you have any questions concerning this change please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 2

**Procedures for FAR Clause 52.232-33:
Mandatory Information for Electronic Funds Transfer Payment**

Reminder Letter

Dear Chief Financial Officer:

On (date), we sent you a notification letter of the Government's intention to exercise its option to use Electronic Funds Transfer (EFT) as its payment method as permitted by Federal Acquisition Regulation Clause 52.232-33. That notification letter also stated that you had failed to provide the necessary EFT information or certification as required under the contract clause. Also enclosed was an enrollment form.

As of this date, we have not received your enrollment form or certification with the needed payment information. We have enclosed another enrollment form. If your EFT data and our letter have crossed in the mail, please ignore this letter. Otherwise, this letter is to reemphasize the importance of our timely receipt of this data if you do not want to see your invoices or vouchers returned beginning XXXXX.

If you have any questions concerning enrollment procedures please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 3

**Procedures for FAR Clause 52.232-34:
Optional Information for Electronic Funds Transfer Payment**

This FAR Clause applies to those contracts with solicitation dates on or after July 26, 1996. When FAR Clause 52.232-34 is present and the vendor has submitted an EFT enrollment form, the contract record in the Integrated Accounts Payable System (IAPS) should reflect payment method 'E' OR 'X' and the vendor 'remittance to' record should contain the vendor's financial data.

When FAR Clause 52.232-34 is present and the vendor has not submitted an EFT enrollment form, follow below procedures:

a. Prepare vendor letters (sample letters provided by the DFAS-HQ/FCC memorandum of June 6, 1997) and the Agency portion of the EFT enrollment forms, send them to vendor, track and maintain a suspense file for letters to prepare activity report for DFAS-DE/ADRI.

(1) Use OPLOC Deputy Director of Finance's signature block.

(2) Insert the remittance/advice format available in the sample letter (CCD+ or CTX).

(3) Insert your Customer Service Office and telephone number in the sample letters.

(4) Once the EFT enrollment form is received, update the contract and vendor 'remittance to' records in IAPS and remove/destroy letters from the suspended file.

b. Send an initial letter to the contractor or vendor about the DCIA and request that the contractor or vendor assist DoD in complying with the new law by providing the EFT information.

c. Send follow up letter(s) when EFT information is not provided. The follow-up letter should be sent when no EFT enrollment information is received from the contractor or vendor 30 days after the original notification letter. The letter should stress that DoD needs their cooperation to help comply with the law.

d. Please note that under this FAR Clause, the contractor's provision of the EFT information is optional and voluntary. DoD cannot exercise the EFT payment option until January 1, 1999, unless the contractor or vendor chooses to provide the EFT information. After the contractor provides the EFT information, they cannot rescind it. Therefore, the letters ask for their

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cooperation; they are not notification letters. The contractor's invoices or vouchers cannot be returned because the contractor chooses not to provide the EFT information. Until January 1, 1999, the paying office must continue to issue checks. After that, provision of the EFT information is mandatory and the paying office can return the invoices or payment requests.

e. Submit an Activity Report to DFAS-DE/ADRI established under DoDFMR Volume 10, Chapter 170101.C.2.e. and h.

Paying locations will offer one or more of the following choices to provide the advice of payment to contractors or vendors:

a. Fully electronic, transmitted with payment to financial institution (CCD+ or CTX/820).

b. Fully electronic, transmitted to a Value Added Network (VAN).

c. DFAS Vendor Pay Inquiry System on WWW (<http://www.dfas.mil/money/vendor>) or the DFAS automated telephone inquiry service at 1-888-693-1371 (worksheet must be used for telephone inquiry).

d. Paper (only used in extreme cases).

Attachment 3

**Procedures for FAR Clause 52.232-34:
Optional Information for Electronic Funds Transfer Payment**

Initial Letter

Dear Vendor:

Because of the passage of the Debt Collection Improvement Act of 1996 (DCIA), which mandates that all federal payments be made by Electronic Funds Transfer (EFT) by January 1, 1999, the Defense Department is changing the way it pays vendors and contractors. We are now able to pay companies such as yours via EFT. Instead of receiving checks, your company can have its payments deposited directly into your company's account at its financial institution.

While use of EFT to make payments on your contract is not mandatory before January 1, 1999, we would appreciate your enrolling in EFT now, as it will help us comply with the mandatory effective date. Your company will benefit from prompt funds availability on the due date, thus improving cash flow, and the risk of a lost or stolen check is totally eliminated. Your government benefits from reduced paper transaction volumes.

Enclosed is an SF 3881 (or local enrollment form) ACH Vendor/Miscellaneous Payment enrollment form to enroll in the program. We have filled in the Agency Information section of the form. Please complete the Payee/Company Information section and have your bank complete the Financial Institution Information section. Return only the original completed form to the paying office. If you are paid by several DFAS paying locations, you must register with each DFAS location. We are working to implement a one time central registration system for all DFAS locations.

One source of help is the DFAS Home Page "DFASLANE" on the Internet at <http://www.dfas.mil>. EFT information is under "Money Matters," "Vendor Pay." Also please note the material on Central Contractor Registration.

From our experience we know that your company will find EFT a prompt, effective, and reliable method for receiving payments. We look forward to your participation in EFT and want this to be a smooth transition.

If you have any questions concerning this letter, please do not hesitate to contact _____ at _____.
(OPLOC Deputy Director of Finance)

Enclosure

Attachment 3

**Procedures for FAR Clause 52.232-34:
Optional Information for Electronic Funds Transfer Payment**

First Reminder Letter

Dear Contractor:

On (date), we sent you a voluntary enrollment letter for your company to convert to Electronic Funds Transfer (EFT) as its payment method. Also enclosed was an enrollment form.

As of this date, we have not received your enrollment form with the needed EFT information. While use of EFT to make payments on your contract is not mandatory before January 1, 1999, we would appreciate your enrolling in EFT now, as it will help us comply with the mandatory effective date. It will allow us to avoid maintaining two payment options which are expensive.

If you have any questions concerning enrollment procedures, please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 3

**Procedures for FAR Clause 52.232-34:
Optional Information for Electronic Funds Transfer Payment**

Second Reminder Letter

Dear Chief Financial Officer:

On (date), we sent you a voluntary enrollment letter for your company to convert to Electronic Funds Transfer (EFT) as its payment method. Also enclosed was an enrollment form.

As of this date, we have not received your enrollment form with the needed EFT information so we have enclosed another enrollment form for your convenience. While use of EFT to make payments on your contract is not mandatory before January 1, 1999, we would appreciate your enrolling in EFT now, as it will help us comply with the mandatory effective date.

If your enrollment form and this letter have crossed in the mail, please disregard this letter. But, if you have any questions concerning enrollment procedures, please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 4

**Procedures When There Is No FAR Clause
For Electronic Funds Transfer Payment
(Pre July 26, 1996)**

When no FAR Clause is present in contracts prior to July 26, 1996, the contractor's provision of EFT information is optional and voluntary. For grandfathered contracts with solicitation dates prior to July 26, 1996, and with no EFT FAR clause, we will send out voluntary enrollment letters. Also provided are follow up letters when the contractor or vendor has not provided the necessary EFT information.

When no FAR Clause is present follow the below procedures:

a. Prepare vendor letters (sample letters provided by DFAS-HQ/FCC memorandum of June 6, 1997 follow) and the Agency portion of the EFT enrollment forms, track and maintain a suspense file for letters to prepare activity reports for DFAS-DE/ADRI.

(1) Use OPLOC letterhead on letters and OPLOC Deputy Director of Finance's signature block.

(2) Insert your Customer Service Office and telephone number in the letters.

b. Prepare and send the Voluntary Enrollment letter. Complete the Agency portion of the EFT enrollment form and include the form as an enclosure to the letter.

c. Send Reminder letter when no EFT enrollment information is received from the contractor 30 days after the original Voluntary Enrollment letter.

d. Send Second Reminder letter when no EFT enrollment information is received from the contractor 60 days after the original Voluntary Enrollment letter.

e. Once the EFT enrollment form is received, update the contract and vendor "emit to" records in IAPS and remove/destroy letters from the suspended file.

f. When and if you receive an EFT enrollment form from the vendor, and no FAR clause still applies submit a DD Form 1716, Contract Data Package Recommendation/Deficiency Report to the issuing contracting office requesting the contract be modified to include FAR Clause 52.232-33.

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- (1) Order a supply of DD Forms 1716 from your Publication Distribution Office (PDO) or you can access DoD Forms off the "DFASLANE" on the Internet.
 - (2) Track and maintain a suspense file on the DD Forms 1716.
 - (3) After the EFT enrollment form is received, update the contract and vendor "emit to" records in IAPS accordingly.
- (g) Submit an Activity Report to DFAS-DE/ADRI on the DCIA compliance of various contracting offices in accordance with DoDFMR, Volume 10, Chapter 170101 C.2.h.

Please note that under this FAR Clause, the contractor's provision of the EFT information is optional and voluntary. DoD cannot exercise the EFT payment option unless the contractor or vendor chooses to provide the EFT information. Therefore, the letters ask for their cooperation; they are not notification letters. The contractor's invoices or payment requests cannot be returned because the contractor chooses not to provide the EFT information. Until January 1, 1999, the paying location must continue to issue checks. After that, provision of the EFT information is mandatory and the paying location can return the invoices or vouchers.

Paying locations will offer one or more of the following choices on advice of payment to contractors or vendors:

- a. Fully electronic, transmitted with payment to financial institution (CCD+ or CTX/820).
- b. Fully electronic, transmitted to a Value Added Network (VAN).
- c. DFAS Vendor Pay Inquiry System on WWW
(<http://www.dfas.mil/money/vendor>) or the DFAS automated telephone inquiry service at 1-888-693-1371 (worksheet must be used for telephone inquiry).
- d. Paper (only used in extreme cases).

Attachment 4

**Procedures When There Is No FAR Clause
For Electronic Funds Transfer Payment
(Pre July 26, 1996)**

Voluntary Enrollment Letter

Dear Vendor:

Because of the passage of the Debt Collection Improvement Act of 1996 (DCIA), which mandates that all federal payments be made by Electronic Funds Transfer (EFT) by January 1, 1999, the Defense Department is changing the way it pays vendors and contractors. We are now able to pay companies such as yours via EFT. Instead of receiving checks, your company can have its payments deposited directly into your company's account at its financial institution.

DCIA is part of the government's efforts to reduce costs and improve services, and we would appreciate your voluntary enrollment for EFT. Your company will benefit from quicker funds availability, thus improving cash flow, and the risk of a lost or stolen check is totally eliminated. Your government benefits from reduced paper transaction volumes.

Enclosed is an SF 3881 (or local enrollment form) ACH Vendor/Miscellaneous Payment enrollment form for use in enrolling in the program. We have filled in the Agency Information section of the form. Please complete the Payee/Company Information section and have your financial institution complete the Financial Institution Information section. Return only the original completed form to the paying location.

We offer the following advice of payment options: CCD+ and CTX. To pick the best option for your company you will want to consult with your financial institution.

One source of help is the DFAS Home Page "DFASLANE" on the Internet at <http://www.dfas.mil>. EFT information is under "Money Matters," Vendor Pay. Also please note the material on Central Contractor Registration.

From our experience we know that your company will find EFT a prompt, effective, and reliable method for receiving payments. We look forward to your participation in EFT and want this to be a smooth transition.

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If you have any questions concerning this letter, please do not hesitate to contact
_____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 4

**Procedures When There Is No FAR Clause
For Electronic Funds Transfer Payment
(Pre July 26, 1996)**

Reminder Letter

Dear Vendor:

On (date), we sent you a voluntary enrollment letter for your company to convert to Electronic Funds Transfer (EFT) as its payment method. Also enclosed was an enrollment form.

As of this date, we have not received your enrollment form with the needed EFT information. While use of EFT to make payments on your contract is not mandatory before January 1, 1999, we would appreciate your enrolling in EFT now, as it will help us comply with the mandatory effective date.

If you have any questions concerning enrollment procedures, please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 4

**Procedures When There Is No FAR Clause
For Electronic Funds Transfer Payment
(Pre July 26, 1996)**

Second Reminder Letter

Dear Chief Financial Officer:

On (date), we sent you a voluntary enrollment letter for your company to convert to Electronic Funds Transfer (EFT) as its payment method. Also enclosed was an enrollment form.

As of this date, we have not received your enrollment form with the needed EFT information so we have enclosed another enrollment form for your convenience. While use of EFT to make payments on your contract is not mandatory before January 1, 1999, we would appreciate your enrolling in EFT now, as it will help us comply with the mandatory effective date.

If your enrollment form and this letter have crossed in the mail, please disregard this letter. But, if you have any questions concerning enrollment procedures, please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

Attachment 5

**Procedures When There is No FAR Clause
For Electronic Funds Transfer Payment
(On or After July 26, 1996)**

When no FAR Clause is present in contracts with a solicitation date on or after July 26, 1996, where no mandatory EFT clause has been incorporated, FAR Clause 52.232-33 shall be considered incorporated by operation of law. All existing and new contractors/vendors for contracts just received should be reviewed, verified and updated in IAPS accordingly. Send notification letters and EFT enrollment forms to these vendors.

When no FAR Clause is present, follow the below procedures:

a. Prepare vendor letters (samples provided by the DFAS-HQ/FCC memorandum of June 6, 1997) and the Agency portion of the EFT enrollment forms, send them to vendor, track and maintain suspense file for letters and returned invoices to prepare activity reports for DFAS-DE/ADRI.

(1) Use OPLOC letterhead on letters and OPLOC Deputy Director of Finance's signature block.

(2) Insert the date invoice will be returned if EFT information is not received.

(3) Insert your Customer Service Office and telephone number in the sample letter.

b. Send a notification letter to the contractor or vendor with a drop dead date (the return date) for providing the EFT data. A copy of this letter should be sent to the procuring contracting officer responsible for the purchase order or contract. The return date would be 60 days from the date of the notification letter. The letter should include a statement that after the return date, all future invoices or vouchers will be returned.

(1) Any invoice received after 60 days will be returned if the vendor has not submitted their EFT enrollment form containing their EFT financial information (follow normal procedures for returning improper invoices).

(2) Invoices must normally be returned as improper

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within 7 days of the invoice receipt date. Follow paragraph 12-7 of DFAS-DE 7010.2-R formerly known as DFAS-DE 177-102.

(3) If the notification of an improper invoice is made after the normal 7 days, the number of days allowed for payment of the corrected, proper invoice when received is reduced by the number of days in excess of the allowable days for notification to the business concern of an improper invoice.

c. Send one reminder letter when EFT information is not provided within the 30-day time frame.

d. During the 60-day notification phase, the paying office will continue to issue checks. Once the 60-day period lapses, all future invoices or payment requests will be returned using procedures approved by DFAS-HQ/F as required in DoDFMR, Volume 10.

e. Collect the EFT information or return the invoices or vouchers at the end of 60 days to those contractors or vendors not providing the EFT information.

f. Once the EFT enrollment form is received, update the contract and vendor "emit to" records in IAPS and remove/destroy letters from the suspended file.

g. When and if you receive an EFT enrollment form from the vendor with a solicitation date on or after July 26, 1996, and the contract contains no FAR clause submit a DD Form 1716 or a suspense log to the issuing contracting office stating the contract should contain FAR Clause 52.232-33. Use DD Form 1716 for contracts with reoccurring payments. Use a suspense log by contracting offices for one time payment contracts.

(1) Order a supply of DD Forms 1716 from your Publication Distribution Office (PDO) or you can access DoD Forms off the "DFASLANE" on the Internet.

(2) Track and maintain a suspense file on the DD Forms 1716.

h. Submit Activity Reports to DFAS-DE/ADRI on the DCIA compliance in accordance with DoDFMR, Volume 10, Chapter 170101 C.2.h.

Paying offices will offer one or more of the following choices to provide the advice of payment to contractors or vendors:

a. Fully electronic, transmitted with payment to financial institution (CCD+ or CTX/820).

- b. Fully electronic, transmitted to a Value Added Network (VAN).
- c. DFAS Vendor Pay Inquiry System on WWW
(<http://www.dfas.mil/money/vendor>) or the DFAS automated telephone inquiry service
at 1-888-693-1371 (worksheet must be used for telephone inquiry).
- d. Paper (only used in extreme cases).

Attachment 5

**Procedures When There is No FAR Clause
For Electronic Funds Transfer Payment
(On or After July 26, 1996)**

Notification Letter

(Incorporated by operation of law)

Dear Vendor:

Under the Debt Collection Improvement Act of 1996 (DCIA), payments made under a contract or purchase order resulting from a solicitation issued on or after July 26, 1996, must be made by Electronic Funds Transfer (EFT). This means that although your contract or purchase order has no EFT clause, the FAR Clause 52.232-33 shall be considered incorporated by operation of law.

Hence, payments under the contract or purchase order are to be made by EFT unless you certify in writing that you do not have an account with a financial institution or an authorized payment agent.

As stated above, it is mandatory under this FAR Clause for the DoD to collect the EFT payment data and to pay by EFT. Since you may not have been aware of this requirement, this letter serves as notice that you have 30 days to provide the EFT information or the certification.

Instead of receiving checks, your company will have its payments deposited directly into your company's account at its financial institution within 24 hours of the payment due date. With EFT, your company will benefit from quicker funds availability thus improving cash flow and the risk of a lost or stolen check is totally eliminated.

Enclosed is an SF 3881 (or local enrollment form) ACH Vendor/Miscellaneous Payment enrollment form to enroll in the program. We have filled in the Agency Information section of the form. Please complete the Payee/Company Information section and have your financial institution complete the Financial Institution Information section. Return only the original completed form to the paying location. If you are paid by several DFAS paying locations, you must register with each DFAS location. We are working to implement a one time central registration system for all DFAS locations.

Failure to provide the needed EFT information or certification stops the payment process, even if all other data is available. Also, any possible interest under the Prompt Payment Act stops accruing. Therefore we urge you to provide the EFT information or certification as soon as possible, but no later than 30 days after the date of this notification letter. During the EFT registration process, we will continue to make payments to your company. After 60 days, all of your future invoices or vouchers under this contract will be returned.

We offer the following advice of payment options: CCD+ and CTX. To pick the best option for your company you may want to consult with your bank.

One source of help is the DFAS Home Page "DFASLANE" on the Internet at <http://www.dfas.mil>. EFT information is under "Money Matters," "Vendor Pay." Also please note the material on Central Contractor Registration.

From our experience we know that your company will find EFT a prompt, effective, and reliable method for receiving payments. We look forward to your participation in EFT and want this to be a smooth transition.

If you have any questions concerning this change please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

cc: Contracting Officer

Attachment 5

**Procedures When There is No FAR Clause
For Electronic Funds Transfer Payment
(On or After July 26, 1996)**

Reminder Letter

(Incorporated by operation of law)

Dear Chief Financial Officer:

On (date), we sent you a notification letter that the FAR clause 52.232-33 was considered incorporated into your contract or purchase order by operation of law. Because of this, all payments for your contract or purchase order must be made by EFT. Also enclosed was an enrollment form.

As of this date, we have not received your enrollment form with the needed EFT information or a certification. We have attached another enrollment form. If your EFT information and our letter have crossed in the mail, please ignore this letter. Otherwise, this letter is to reemphasize the importance of our timely receipt of the EFT information if you do not want to see your invoices or vouchers returned beginning XXXXX.

If you have any questions concerning enrollment procedures please do not hesitate to contact _____ at _____.

(OPLOC Deputy Director of Finance)

Enclosure

cc: Contracting Officer

Attachment 6

Notification Letters and Requirements for Various FAR
--

VENDOR NAME: _____

CONTRACT NUMBER: _____

CAGE CODE/VENDOR ID: _____

FAR Clause	Contract Award date	Initial Letter date	After 30 days warning 1st reminder letter date	After 60 days warning 2nd reminder letter date	Return Invoices after 60 days as improper invoice	Re In af da in da
52.232-28	Example 4-26-96	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx		xx
52.232-33	Example 9-26-96	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx	
52-232-34	Example 8-26-96	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx		
No FAR clause prior to July 26, 1996	Example 4-15-96	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx		
No FAR clause on/after July 26, 1996	Example 7-27-96	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx	xx-xx-xxxx	

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<p style="text-align: center;">Suspended Payments Returned Invoices due to the Vendor's not Supplying EFT Financial Info</p>
--

VENDOR NAME: _____

CONTRACT NUMBER: _____

CAGE CODE/VENDOR ID: _____

FAR Clause	Contract Award date	Date of last notification letter	Invoice number	Invoice amount	Invoice return date After 60 days notification
52.232-28	Example 4-26-96	xx-xx-xxxx	xxxxxxx	\$xxx.xx	
52.232-33	Example 9-26-96	xx-xx-xxxx	xxxxxxx	\$xx.xx	xx-xx-xxxx
No FAR clause on/after July 26, 1996	Example 7-27-96	xx-xx-xxxx	xxxxxxx	\$xx.xx	xx-xx-xxxx

Contract Discrepancies DD Form 1716 Log	
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VENDOR NAME: _____

CAGE CODE/VENDOR ID: _____

Contract Number	Contract Award date	Contract missing appropriate EFT FAR Clause insert missing FAR clause	Contract missing appropriate TIN and TD1099 information Contracts in excess of \$25,000.	Contract Issuing Office address
xxxxxx-xx- xxxx	Jul 16, 1997	32-232.33	missing TIN TD 1099 data	xxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxx-xx- xxxxxxxxx	Sep 1, 1996	32.232.28		xxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxx
xxxxxx-xx- xxxx	Aug 8-1997		missing TIN TD 1099 data	xxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxx

CHAPTER 8
FINANCE:
DISBURSING DIVISION

1. TASK - Change Business Date (only after all FSO/Reserve DD Forms 2657, Daily Statement of Accountability, are balanced and received).

a) OPLOC:

i) Change business day in the Integrated Paying and Collecting (IPC) system using the IPC Change Business Date Screen (DFAS-DE 7077.6-M).

ii) Change Exchange Rate in IPC using the IPC Base Variable File, Option L, IPC Currency Exchange Rate Screen (DFAS-DE 7077.6-M).

b) FSO:

Not applicable.

c) ANG:

Not applicable.

2. ★TASK - Process Daily Collections.

a) OPLOC:

★NOTE: Cashier function will only apply in the event cash/negotiable instrument collections are received. Personnel performing cashier duties will be appointed as cashiers. There is no cash disbursement function.

b) FSO:

i) Advance cash to the cashier using DD Form 1081, Statement of Agent Officer's Account, if applicable.

ii) DDO updates the cashier balance in IPC.

iii) ★Collect funds: Receive and verify funds to ensure they match the collection voucher. Annotate the medium received, such as check, deposit ticket number, etc. on the collection voucher. Sign the voucher above the DO's name and provide the individual with a copy.

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- iv) Input voucher into IPC. Reference DFAS-DE 7077.6-M.
- v) Safeguard funds and vouchers until returned to DDO. Safeguard funds as prescribed in written instructions provided by the Deputy Director for Finance (DoDFMR 7000.14-R, Volume 5, Section 0303) and AFI 31-209.
- vi) ★Prepare SF 215, Deposit Ticket, for negotiable instruments collected during the day. Reference DoDFMR, Volume 5, Paragraph 050301 and Heads Up Message (HUM) #1, part A, Paragraph 6 dated December 1996. NOTE: Every SF 215, processed during the day must be processed in IPC and BQ for the total amount reflected on the ticket. SFs 215 may not be split between business days or months. Ensure that all installation organizations that receive negotiable instruments also deposit collected items every day, regardless of amount.
- vii) Verify SF 215 received from other agencies.
 - a) Review the SF 215 for accuracy; ensure the DSSN is accurate; cross check the amount to the DD Form 1131, Cash Collection Voucher, and input into the IPC system (DFAS-DE 7077.6-M).
 - b) Sign collection and annotate "deposit" on DD Form 1131.
- viii) DDO verifies SF 215 and makes deposit at the local depository at least once per week, or when total SF 215s total \$5,000. (Ref: DoDFMR Volume 5, Paragraph 50201).
- ix) A cost-effectiveness study must first be done before credit card collections can be accepted. If the study reflects credit card use to be cost effective, the study and a request for implementation are forwarded to the DO for endorsement. If the DO approves the request, forward to DFAS-DE for final approval (DoDFMR 7000.14-R, Volume 5, Paragraph 240402).
 - a) Process daily credit card transactions in accordance with DoDFMR, Volume 5, Paragraph 240403. Ensure the DD Form 1131 is accompanied by the yellow agency copy of the SF 215. This copy is the suspense copy.
 - b) Process rejected credit card transactions as follows:
 - (1) Originator prepares a negative collection voucher citing the funds on the original collection.
 - (2) The SF 5515, Debit Voucher, substantiates the negative collection voucher.

(3) Post to the DD Form 2657, as an increase to line 4.2B and a decrease to the appropriate refund/reimbursement line.

x) ★Process DJMS collection checks for Military Payroll Deductions (in accordance with DFAS-DE/ANAB message R101514Z dated September 1997).

(a) Receive Monthly DJMS check and supporting documentation on a DD 2658, Returned and Undeliverable Check/Bond Record.

(b) Distribute a copy of the check and back-up listing to each functional area with a collected debt amount.

1 No later than the end of the next business date, ensure collection vouchers are received from each affected functional area.

2 Ensure all collection vouchers received equal the total of the DJMS collection check being deposited.

(c) Input voucher(s) into IPC. Reference DFAS-DE 7077.6M.

c) **ANG:**

ANG will act as agents in the event of an emergency or contingency in accordance with prescribed directives.

d) **AFRES:**

Forward collection vouchers and supporting documentation to the OPLOC for processing. All negotiable instrument collections must be sent to the OPLOC. For cash collections, see FSO instructions.

3. TASK - Perform Accommodation Sales (As Required).

a) **OPLOC:**

Not applicable.

b) **FSO:**

i) Record transactions for purchase of Foreign Currency on DD Form 2663, Foreign Currency Control Record (DoDFMR 7000.14-R, Volume 5, Section 1601).

ii) Enter into IPC using the Accommodation Exchange Processing Screen (DFAS-DE 7077.6-M).

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iii) Maintain DD Form 2663 (DoDFMR, Volume 5, Paragraph 160103).

iv) Make the exchange (DoDFMR 7000.14-R, Volume 5, Paragraph 120304). The cashier ensures the rate used is the current prevailing rate. Makes the exchange, and completes the DD Form 2664, Currency Exchange Record (DoDFMR, Volume 5, Paragraph 120304.D).

v) Prepare gain/loss voucher (manual) (DoDFMR 7000.14-R, Volume 5, Paragraph 130401.D).

vi) Reverse exchanges (DoDFMR 7000.14-R, Volume 5, Paragraph 120304.E).

a) The cashier ensures that the maximum dollar amount is not exceeded. Count foreign currency returned and make the exchange at the current prevailing exchange rate. Complete DD Form 2664 (Cash Exchange).

b) Count foreign currency, compute the appropriate dollar amount, complete OF 1017G, Journal Voucher, (W Voucher), and prepare Treasury check (check exchange).

c) ANG:

Not applicable.

4. ★TASK - Emergency Cash/Check Payment Procedures.

a) OPLOC:

i) There will be minimal check processing at the OPLOC unless DFAS-DE is unable to process checks, or an AFSCAPS payroll is involved.

ii) There will be no cash payments made at the OPLOC.

iii) Semimonthly, as part of Level 8 processing, review the missing check report to ensure the FSO is not abusing the use of their emergency check stock.

b) FSO:

NOTE: The FSO is responsible for the processing of Merged Accountability and Reporting System (MAFR) for all types of emergency payments.

i) Review voucher for completeness: Ensure voucher is numbered, properly brief blocked, properly certified, and amount paid equals appropriation

charged less any voucher deduction and the appropriate numbers of copies are attached (DoDFMR 7000.14-R, Volume 5, Paragraph 110203). Certifying officials for services payments must be on letter of appointment from the DO.

ii) Identify and obtain signature as required in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 110205.A.1.

iii) Input voucher into IPC: Reference DFAS-DE 7077.6-M.

iv) Fax copy to the OPLOC.

v) Safeguard funds and vouchers until returned to DDO. Safeguard funds as prescribed in written instructions provided by the Deputy Director for Finance (DoDFMR 7000.14-R, Volume 5, Section 0303) and AFI 31-209.

vi) Examples of emergency cash/check payments are as follows:

a) Advances to Paying Agents, Imprest Fund Cashiers, Change Fund Custodians, and Disbursing Agents.

b) Payments for short notice separations, (Sundowners).

c) Permanent change of station cash advances for Air Education & Training Command (AETC) pipeline students in a self-paced school, who haven't been issued travel charge cards.

d) Payments for short-notice deployments and mobile repair unit deployments (for emergency aircraft maintenance), who haven't been issued travel charge cards.

e) Partial and casual payments (primarily to AETC pipeline students and accessions).

f) Payments for those travelers who have not been authorized or refused travel charge cards while the travel charge card program is still optional.

g) Additional per diem payments for travelers who have been extended or whose travel plans change, and they don't have a travel charge card.

h) Countries who insist on being paid cash for merchandise and services (i.e. jet propulsion fuel and landing fees).

i) Death gratuity check payments.

j) Payments for mass deployments.

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k) Checks for buying an activity's cash during an evacuation (e.g. AAFES, MWR Services and Commissary).

l) Accepting and making change for cash and check collections for travel debts, trailer lot payments, and base housing damage.

m) Payments for services type contracts which have been preapproved by the OPLOC (if possible).

n) ★Witness fees for legal cases

o) Others as approved by the DDO.

vii) Cashier receives voucher from appropriate functional area.

viii) DDO issues check to cashier and records on Blank Check Control Log.

ix) Cashier prepares manual check and enters manual check payment into IPC using Check Voucher Processing Screen. IPC payment method 'M' will be used. Payment method 'I' or 'D' cannot be used without prior coordination and approval by the Operating Location, Disbursing Division.

x) DDO verifies check to voucher and hand signs the check.

xi) DDO logs the check on DD Form 2658, Returned and Undeliverable Check/Bond Record, and gives check to cashier for disposition.

NOTE: EFT isn't considered an acceptable payment media for "emergencies". Emergencies are situations which warrant an immediate, pay-as-you-wait check or cash disbursement.

c) ANG:

Will act as agents in the event of an emergency or contingency in accordance with prescribed directives.

5. TASK - Process Centralized Returned and Undeliverable Checks

a) OPLOC:

NOTE: All checks printed at the centralized check printing site will be mailed using one set of envelope stock printed with the Denver Center (DFAS-DE) return address. All

returns will come back to the Denver Center for control and disposition. Returned checks are logged into the DFAS-DE Returned Check and Bond (RC&B) System by the Denver Center. All related check record data is automatically transferred from the check history file to complete entry into the log.

Access the RC&B system daily, research all returns, and take appropriate actions, and update to provide disposition instructions (normally to remail) and/or address changes, if applicable. The RC&B system will retain an on-line audit trail of address changes.

NOTE: The RC&B technician will carry out requested disposition instructions for returned instruments, i.e., the Denver Center will return checks identified for cancellation to the OPLOC.

b) FSO:

Same as OPLOC.

c) ANG:

Will assist OPLOC as necessary.

6. TASK - Automated EFT Processing.

a) OPLOC:

i) Process automated EFT file (e.g. AFSCAPS) into FEDLINE (or other electronic means).

ii) Process rejected EFT transactions.

a) Daily retrieve the Automated Clearing House (ACH) Reject Statement from FEDLINE, and provide annotated copies to the functional areas. (Travel Rejects go to Travel Accounting for collection).

b) Identify the functional area and location which originated the EFT transaction. Compare trace numbers on ACH Reject Statement to the EFT Payment Listing and locate the corresponding voucher number. This identifies the base and functional area.

c) The applicable functional area will research each reject and provide collection voucher(s) within 2 days.

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d) Rejected EFTs will be collected on the day and time designated by the OPLOC. The collection must cite 57X6875.EFTR for military pay payments.

e) Provide Disbursing at the FSO with the deposit ticket number and date applicable to each days rejects. The FSO will post rejected EFTs to line 4.2A on the same business day as the collection voucher is processed. Site code '00' will only account for those rejects they collected. The consolidated DD Form 2657, Daily Statement of Accountability, will reflect the overall totals.

f) If an incorrect, improper, erroneous, or duplicate item has not been returned/rejected back to you within 48 banking hours of transmission, take immediate action yourself to recover the item.

(3) If the payee is claiming nonreceipt, a trace must be requested from the servicing Federal Reserve Bank. The request must at least contain the following:

- (a) File Name (number).
- (b) File Date.
- (c) Effective (settlement/payment) Date.
- (d) Customer (employee/associate/military member) Name.
- (e) Trace number of Item.

b) FSO:

- i) Follow instructions from the OPLOC.
- ii) Assist OPLOC in performing EFT trace research for EFT rejects.
 - a) Verify routing and account number is correct.
 - b) Contact receiving bank on status.

c) ANG:

Same as FSO.

7. TASK - Processing Payments Via the OPLOC.

a) OPLOC:

i) Process all internal EFT payments via IPC. At the time designated create EFT files. These files will consist of all EFT payments input by the OPLOC and all sites. Only EFT payments initiated by the OPLOC will go on site code '00\$ DD Form 2657. Each FSO is responsible for recording their EFT payments on line 4.2B. The OPLOC will provide the FSO with SF 5515, Debit Voucher, information.

ii) Process all internal check payments via IPC. At the time designated balance all check payments. Receive validated totals from the FSO. This process will include the OPLOC and all sites. Once the checks are in balance, send the check images to DFAS-DE for centralized check processing. Print local checks if applicable. Only check payments initiated by the OPLOC will go on site code '00\$ DD Form 2657. Each FSO is responsible for recording their check payments on line 2.1A.

b) FSO:

Process payment files and manual payments into IPC by the time designated by the OPLOC. Select either payment method of "check" or "EFT."

i) The FSO will record all EFT and check payments they initiated on the appropriate 2.1A or 4.2B line of their DD Form 2657. The FSO will request payment listings for their site ID to reflect the amount of EFT and check payments annotated on the daily DD Form 2657.

ii) Ensure all payment vouchers are reviewed and contact OPLOC with payment information when completed. Send validated totals to OPLOC.

c) ANG:

i) Ensure all payment vouchers are reviewed and contact OPLOC with payment information when completed. Send validated totals to OPLOC. This is performed by personnel outside of travel.

ii) Upload payment files to mainframe by the time designated by the OPLOC. These files include both check and EFT payments.

iii) Forward SATO vouchers to the OPLOC for payment and disposition.

8. ★TASK - Process Daily U.S. Treasury/LDA Checks.

NOTE: Check Payments are scheduled 1 business day ahead.

a) OPLOC:

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- i) Receive check writing information from the Integrated Accounts Payable System (IAPS), Automated systems, and manual input by Treasury Operations Branch personnel for vouchers received from other OPLOC functional areas, and FSO. On the time designated, at least one day before the business date.
- ii) Enter Manual vouchers into IPC using Check Voucher Processing Screen. Input Payment Method of 'D'.
- iii) Input beginning check number.
- iv) Produce and verify payment and, if necessary, Unpaid Voucher Report showing voucher numbers and amounts by section for OPLOC and all FSOs (DFAS-DE 7077.6-M).
- v) Centralized Check and Bond Printing (CCBP):

★NOTE: The CCBP check files are due by the time designated by DFAS-DE/OC. Payment processing should not be accomplished until the OPLOC has performed all necessary balancing. Once payment processing is initiated, the file created is automatically transmitted to Denver. At this point, no changes are allowed. If a file is transmitted in error, contact DFAS-DE/OC immediately. If emergency corrective action is to change a status record in CCBP then a written authorization from the DO is needed by DFAS-DE/OC.

- a) Select Payment Processing in IPC; follow the instructions provided in DFAS-DE 7077.6-M.
- b) Ensure beginning check number entered equals the next check number for central site check stock. A 'Y' is entered in the field labeled Check Printing at the Central Site.
- c) Sign on to the CCBP system to monitor the status of the file once it has been transmitted to Denver. When the check file shows the file status as 'RECD,' revalidate the beginning check number, number of checks, and total dollar amount shown on the CCBP screen.
- d) If the CCBP system has received and rejected the file, view the check file error message screen for possible cause. Then, run recovery in IPC. It is the ultimate responsibility of Disbursing to ensure print files are sent and received in an error-free condition at the centralized check printing site. If a file fails to pass centralized check printing edits, Disbursing, with assistance from the Centralized Site Liaison Office, determines the cause of the failed edit, makes the appropriate corrections, and retransmits as necessary. Files must be corrected and retransmitted on a timely basis. Under no circumstance will the OPLOC Disbursing Office be allowed

to update the check status screen.

e) ★The OPLOC Disbursing Office will instruct DFAS-DE/ OC to pull checks for cancellation and return. This also includes checks pulled for address changes from the current business day. When notified, the Liaison Office will pull the checks and load into the Returned Check and Bond (RC&B) System. The OPLOC or FSO will then provide the correct address by using the RC&B System. This procedure provides an on-line audit trail of check address changes. Only checks requiring special handling, i.e., Federal Express, Priority Mail, and Emergencies will be exceptions.

vi) Check printing program:

NOTE: AFSCAPS payroll checks will be produced at the OPLOC until the bases have been converted to DCPS. DFAS-DE/OC will print all other checks for the Operating Location. However, the OPLOC will have the capability to print checks as a contingency operation. The following Paragraphs summarize that capability.

a) Print checks (on printer located in Treasury Operations Branch).

b) Specify currency code for LDA/Treasury checks.

c) IPC passes check number information back to IAPS. IAPS retains the check number in history for 6 years and 3 months.

vii) Attachments pertaining to automated and manual vouchers input at the FSO are sent to payee under separate cover by the Functional Area that initiated the payment .

viii) ★Pass SMA Payment Data Report for all sites, to DFAS-DE/MI for conversion to microfiche. Procedures for creating and transmitting the SMA report file to DFAS-DE are in DFAS-DE 7077.6-M.

b) **FSO:**

i) Upload any automated payment files into IPC for payment by DFAS-DE. Input any manual vouchers into IPC for payment.

ii) Notify the OPLOC Disbursing Section, when the prescan report is in balance.

iii) Maintain original vouchers in voucher number sequence in a locked container until the end of the month.

c) **ANG:**

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i) Transfer automated files to the Mainframe for upload into IPC by OPLOC Disbursing.

ii) Maintain original vouchers in voucher number sequence in a locked container until the end of the month.

9. TASK - Preparation of Treasury Checks for Cash.

a) OPLOC:

There will be no checks for cash at the OPLOC.

b) FSO:

i) Process OF 1017G, Journal Voucher (W* Voucher) (DoDFMR 7000.14-R, Volume 5, Section 0705): If purchase is for foreign currency, prepare a DD Form 2664, Currency Exchange Record, for purchases of foreign currency.

ii) DDO records issuance of check on Blank Check Control Log and gives check to cashier.

iii) Cashier prepares manual check and inputs into IPC (Check Voucher Processing Screen, DFAS-DE 7077.6-M).

iv) Financial Services Office will not have control checks. If errors are made, void the check, repeat step 2, and retype (manual).

v) DDO verifies and hand signs check, obtains cash, and updates cash balance in IPC using Vault Update Screen (DFAS-DE 7077.6-M).

c) ANG:

Not applicable.

10. TASK - Balance Cashier Accountability.

a) OPLOC:

Balancing is only required if some daily collections have been received and deposited per Task 2, above.

b) FSO:

- i) Step by step instructions for the cashier to balance accountability are as follows (DoDFMR 7000.14-R, Volume 5, Chapter 19, Paragraph 190102):
- ii) Review ending balances in IPC and determine if any cash needs to be returned to the DDO (e.g., balance is over \$10,000 or more).
- iii) Total disbursement vouchers and compare to the disbursement vouchers total on the Cashier Assignment/Adjustment Screen or Cashier Daily Summary.
- iv) Total collection vouchers with and compare to the collection vouchers total on the Cashier Assignment/Adjustment Screen or Cashier Daily Summary.
- v) Total all deposits and minus out debits and compare the total to the deposits less debit vouchers total for dishonored checks and deposits to the total on the Cashier Assignment/Adjustment Screen or Cashier Daily Summary.
- vi) Total checks/negotiable instruments with a calculator and compare total checks to the total on the Cashier Adjustment Screen or Cashier Daily Summary.
- vii) If there are any discrepancies, research and correct.
- viii) Count and verify remaining cash balance (end of business day).
- ix) Compare this end of business day figure on the Cashier Assignment/Adjustment Screen or Cashier Daily Summary to actual cash.
- x) Turn in all cash (if applicable), vouchers, negotiable instruments, deposit tickets, and debit vouchers to Deputy, utilizing DD Form 1081, Statement of Agent Officer's Accountability.
- xi) Deputy receives and verifies all vouchers, negotiable instruments, SF 215 and SF 5515 to ensure accuracy.
- xii) Deputy verifies totals of all items provided by the cashier and compares them to the cashier assignment screen in IPC print. If totals agree, process returns via Option 'C' from the Cashier Assignment/Adjustment Screen within the IPC system. Request a printout of Cashier Status Report. Accomplish certifications on the Cashier Status Report. Sign the DD 1081.

c) ANG:

Not applicable.

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11. TASK - Balance Overall Daily Accountability.

Preparation of DD Form 2657, Daily Statement of Accountability:

a) OPLOC:

i) Obtain IPC "Voucher Control Log" for your site code (Print Menu 1). If any vouchers are missing or if erroneous voucher numbers exist, research and correct. (DoDFMR 7000.14-R, Volume 5, Paragraph 110202).

ii) Obtain IPC payment listing (Print Menu 1). This report will provide a total of all checks for your site code. Subtract the "W" voucher amount from this total to get total for line 2.1A. The voucher amount for the "W" voucher will go on line 2.1B.

iii) Obtain from the IPC System, print menu 2, option H, Part 2, Appropriation Accountability Report, to input information for lines 4.1A - 4.1E of the DD Form 2657. The titles of each line (DD Form 2657) correspond to a column on Part II DoDFMR 7000.14, Volume 5, Chapter 19, Paragraph 190204.K through O. Periodically, Part IV, (Appropriation Accountability Report), should be requested to ensure the cumulative totals on the DD Form 2657 are in agreement. Parts 1 and 3 of the Appropriation Accountability Report does not have to be printed unless Disbursing is out of balance or some other functional area needs it.

iv) Line 4.2A, Deposits Presented or Mailed to Bank, on the DD Form 2657 must equal the collective total of all SF 215, Deposit Tickets processed through the Disbursing Division for the current business day (DoDFMR 7000.14-R, Volume 5, Paragraph 190204.Q and P301900Z, Oct 96).

v) Line 4.2B, EFT Debit Vouchers, on the DD Form 2657 should equal the total of all EFT and negative collection SF 5515s. The result is reflected as a negative balance on this line (DoDFMR 7000.14-R, Volume 5, Paragraph 190204.R and Message P301900Z, Oct 96).

vi) Line 6.1, Designated Depository, balance will agree with the DD Form 2663, Foreign Currency Control Record, column 12, "dollars." The daily increase column will be the U.S. Dollar (\$) equivalent of any foreign currency collections recorded in columns 4.A and 4.B of the DD Form 2663 plus the dollar equivalent of any foreign currency purchase recorded in column 5.A and 5.B. In addition any currency fluctuation gains will be recorded in this area also. (Ensure DD Form 1131, Collection Voucher, is processed in IPC to appropriation 57*6763.0001 380100 as an increase). The daily decrease column will be the U.S. Dollar (\$) equivalent of any disbursement made and recorded in Column 8, plus any deposits in Column 9, plus any loss for currency fluctuation recorded in column 10. (Ensure DD Form 1131, negative collection voucher, is processed in IPC to appropriation 57*6763.0001 380100 as a decrease) (reference DoDFMR 7000.14-R, Volume 5, Paragraph 190205.A).

vii) Line 6.2A, US Currency/Coin on Hand, the daily increase column should include cashier and agents moneys returned to the DO via DD Form 1081, any check exchanged for cash, plus cash collections. The daily decrease column should include any cash advanced to an agent plus disbursements made during the business day. The Month To Date column should agree with the total of all cash held within the DO's vault (regardless of the funds holder) (DoDFMR 7000.14-R, Volume 5, Paragraph 190205.B).

viii) Line 6.2B, Foreign Currency on Hand. This should agree with column 11a of DD Form 2663 and the actual foreign currency cash contained within the vault (regardless of fund holder) (DoDFMR 7000.14-R, Volume 5, Paragraph 190205.C).

ix) Line 6.3A, Undeposited Collections, see DoDFMR 7000.14-R, Volume 5, Paragraph 190205.D.

x) Line 6.5, Funds with Agents. The total of this line should agree to the total of all DD Form 1081s maintained for each agent, imprest, and change fund (DoDFMR 7000.14-R, Volume 5, Paragraph 190205.G). Increases and decreases reflect DD Form 1081 transactions, vouchers, checks, EFTs.

xi) Line 7.1, Deferred Voucher. These are vouchers which have been paid (usually by an agent) but their accountability hasn't been updated in the MAFR. Don't process these vouchers into IPC until they're to be recorded in MAFR (DoDFMR 7000.14-R, Volume 5, Paragraph 190205.L).

xii) Lines 7.2A & 7.2B. Accounts Receivable. Should reflect the balance of all Accounts Receivable files maintained in the Disbursing Division (DoDFMR 7000.14-R, Volume 5, Paragraph 190205.M & N)

xiii) Line 7.3, Loss Of Funds. The total of this line should agree with the cumulative total on the DD Form 2667. The daily increase/decrease columns will reflect current business day losses and gains (DoDFMR 7000.14-R, Volume 5, Paragraph 190205. O).

xiv) Line 7.4, Dishonored Checks Receivable. This line should reflect all dishonored checks on hand as reflected on the SF Form 5515, Debit Voucher, manual log (DoDFMR 7000.14-R, Volume 5, Paragraph 190205.P), if kept.

xv) All other entries needed on the DD Form 2657 are explained in various subsections of DoDFMR 7000.14-R, Volume 5, Paragraph 190205.

xvi) Consolidate all DD Forms 2657 by adding the columns of each DD Form 2657 together after receiving them from the Financial Services Offices. The

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totals of all DD Form 2657s, line 11.0, should agree with the consolidated DD Form 2657. Research and work any out of balances.

b) **FSO:** Same as OPLOC instructions below with the following exceptions:

i) Item (16) below is not applicable to the FSO.

ii) After completion and final balancing of the DD Form 2657, the Financial Services Office notifies and forwards a copy via FAX to the OPLOC indicating that they are in balance.

c) **ANG:**

Not applicable.

12. TASK - Process Returned and Undelivered Checks (Manual), Bonds and Mailed Remittances - DD Form 2658.

NOTE: See TASK 5 for Processing of Returned and Undeliverable Centralized Checks.

a) **OPLOC:**

Acknowledge receipt by signing and dating the DD Form 2658, Returned and Undeliverable Check/Bond Record, received from the person designated by the DDO (must be outside of Disbursing if remittance checks). Contact the appropriate area within the OPLOC or the Accounting Liaison Office at the Financial Services Office for information concerning mailing address changes etc. Take action to ensure timely disposition of the instrument, i.e.; forwarding to new address, cancellation and/or collection. Disposition instructions are in DoDFMR 7000.14-R, Volume 5, Section 0804.

b) **FSO:**

Same as OPLOC.

c) **ANG:**

Not Applicable.

13. TASK - Check Issue Verification Procedures.

a) OPLOC:

- i) DDO prints Payment Listing for business day.
- ii) DDO verifies Payment Listing with Blank Check Control Log.
- iii) Enter voided/spoiled checks daily into IPC utilizing the Miscellaneous Check Processing Screen (DFAS-DE 7077.6-M).

b) FSO:

Same as OPLOC.

c) ANG:

Not applicable.

14. TASK - IPC/MAFR Reconciliation Program.

a) OPLOC:

- i) Correct any IPC caused errors upon notification by the Financial Statements and Reports Branch.
 - a) If MAFR is wrong, the Financial Statements and Reports Branch researches the error and notifies applicable functional area to make correction.
 - b) If IPC is wrong, Accountability Branch changes IPC through IPC data entry screens or contacts appropriate Financial Services Office (DFAS-DE 7077.6-M).
- ii) Correct applicable lines on the necessary DD Form 2657 (lines 4.1A through 4.1E) when affected.
- iii) Personnel within the Disbursing Division are not authorized to make any changes to original vouchers.

b) FSO:

- i) When contacted by the OPLOC, perform necessary research/corrections of errors.
- ii) Adjust lines on DD Form 2657 (4.1A through 4.1E) when necessary.

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iii) Correct invalid appropriations created by the IATS upload as soon as received. This will reduce the number of discrepancies on the IPC/MAFR recon.

c) **ANG:**

When contacted by the OPLOC, perform necessary research.

15. TASK - Deposit Reporting.

a) **OPLOC:**

i) Maintain SF 215 and SF 5515 to support accountability entries for 6 years and 3 months.

ii) Create the 6J images reflecting Deposits and Debit Vouchers that have been processed within the reportable month.

iii) Verify 6J totals with Line 4.2 on the SF 1219, Statement of Accountability, report.

iv) Forward all 6J images to the Financial Statements and Reports Branch.

v) Check SF 215 and SF 5515 to Cash Link at least weekly.

b) **FSO:**

i) Maintain copies of SF 215 and SF 5515 for at least two years to support accountability.

ii) Using IPC, create the 6J images reflecting the deposits and debit vouchers that have been processed within the reporting month.

iii) Verify 6Js with lines 4.2A and 4.2B on the DD Form 2657 on a daily basis.

iv) Forward confirmed copies to the OPLOC to arrive no later than the last calendar day of the reporting month.

c) **ANG:**

Not Applicable.

16. *TASK - Imprest/Change Fund and Agent Procedures (Local Area) (Manual).

a) *OPLOC:

See FSO instructions if applicable.

b) FSO:

*NOTE: Each DDO should have authority to concur on/or appoint agents as listed in their appointment letters. In this case, the OPLOC would only need to keep a copy of the DDO appointment letter showing this has been delegated. The DDO is responsible for preparing the Letter of Appointment, Letter of Instruction and provide necessary training.

i) Change Fund:

a) *Establish and appoint in accordance with DoDFMR 7000.14-R, Volume 5, Section 0208. Initial establishment needs Base Commander and Security Police approval. Change funds are established to make change in conjunction with sales transactions.

b) Issuance of Change Fund Documentation is in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030404.

c) Advance of Funds is accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030401.

File original initial advance, the DD Form 1081, Statement of Agent Officer's Accountability, the signed original appointment letter, and signed original Letter of Instruction, in the agent folder at the FSO.

ii) *Imprest Fund: **Classified and waivers only.**

a) *Establish and appoint in accordance with DoDFMR 7000-14.R, Volume 5, Section 0209. Initial establishment needs Base Commander and Security Police approval. Imprest funds are established to make small purchases of supplies and services only when an IMPAC card can't be used. NOTE: Proof indicating the Imprest Fund is classified or a properly signed waiver must be on file.

b) Fund limits is in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 020903.

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c) Issuance of Imprest Fund documentation is accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030403.

d) Advance of funds is accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030403.B.

e) File the original advance, DD Form 1081, and signed Original Letters of Appointment and Instruction for each Imprest Fund Account at the FSO.

f) FSO does not process reimbursement vouchers. Any request for replenishment will be forwarded directly to the OPLOC by the agent.

iii) Disbursing Agent:

a) ★Establish and appoint in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 020602.C. Disbursing agents are established to operate a permanently located disbursing office of considerable size that is geographically separated from the DO's office.

b) A cash authority is submitted semi-annually and funds are limited according to its approved amount.

c) The appointment is accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 020602.C.

d) A turn-in is required monthly, but preferred weekly.

e) File the original initial advance, DD Form 1081, and signed original letters of appointment and instruction for each disbursing agent at the FSO.

iv) Paying Agent:

a) ★Establish and appoint in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 020604. Paying agents are established to perform a specific mission for a specific period of time. Paying agents may be appointed only when adequate payment, currency conversion, or check cashing service cannot be provided otherwise.

b) Funds are limited to the least amount necessary to perform the specific mission for which he/she was appointed.

c) The appointment is accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 020604.B.

d) A turn-in to the FSO is required monthly, but preferred weekly.

e) File the original initial advance, DD Form 1081, and signed original Letters of Appointment and Instruction for each paying agent at the FSO.

c) **ANG:**

i) Change Fund:

a) ★ Establishment and appointment will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Section 0208 by the FSO. Initial establishment must have Base Commander and Security Police approval. .

b) ★ Issuance of Change Fund Documentation will be in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030404 by the FSO.

c) ★ Advance of Funds will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030401 by the FSO.

d) Send to host a copy of DD Form 1081, Statement of Agent Officers' Accountability, and approval letter to the OPLOC

ii) ★ Imprest Fund: **Classified and waivers only.**

a) ★ Establishment and appointment will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Section 0209. Initial establishment must have Base Commander and Security Police approval. Note: Proof indicating the Imprest Fund is classified or a properly signed waiver must be on file.

b) Fund limits will be in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 020903.

c) Issuance of Imprest Fund documentation will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030401.

d) Advance of funds will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 030403.B.

e) ★ Send to host a copy of the DD Form 1081 for each Imprest Fund Account to the servicing FSO for filing. Any request for replenishment will be forwarded directly to the OPLOC by the agent.

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17. ★TASK - Daily Voucher Controls.

a) OPLOC:

i) ★Use IPC generated Voucher Control Log and compare it to each Functional Area's Daily Control Log (whether manual or automated) to ensure all voucher numbers are accounted for and entered into IPC. Ensure that "Missing Vouchers" reflected are systematically accounted for. Sign the Functional Area Control Log as confirmation that this task has been accomplished.

ii) Original Vouchers are maintained in a locked container within a secured area.

iii) When verifying vouchers, if other than a cash voucher is missing, obtain a copy of the voucher from the applicable functional area; stamp it "Duplicate Original" and include with the remaining vouchers. Any missing vouchers paid in cash are processed as a loss of funds if the payee can't be located/reached to reaccomplish.

b) FSO:

Same as OPLOC.

c) ANG:

Same as the OPLOC numbers 2 and 3.

18. TASK - Dishonored Checks.

a) OPLOC:

i) Dishonored Checks Other than Accommodation Exchange:

a) Process SF 5515, Debit Voucher, in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 040301.

b) Contact the applicable functional area to obtain a negative collection within 24 hours for processing.

c) After processing the negative collection voucher, forward the dishonored check and a copy of the collection voucher to the applicable functional area for distribution to collection organization for recollection.

ii) Dishonored Check for Accommodation Exchange:

a) Process in accordance with DoDFMR 7000.14-R, Volume 5, Section 040302. No voucher is prepared to reduce a previous collection.

b) Upon collection, prepare a 'CW*' voucher using an OF 1017G, Journal Voucher.

c) If the dishonored check was for cash, disbursing will perform collection action in accordance with DoDFMR 7000.14-R, Volume 5, Chapter 29.

b) FSO:

Same as OPLOC.

c) ANG:

Not applicable.

19. TASK - Check Issue Reporting (Semimonthly).

a) OPLOC:

i) This report is due for the 1st -15th and 16th through the end of month.

ii) Run the following IPC products to verify accuracy of input before running final check report:

iii) Missing Check Data Report (reference DFAS-DE 7077.6-M).

iv) Schedule of Voided/Spoiled Checks (reference DFAS-DE 7077.6-M).

v) Produce treasury files within IPC utilizing DFAS-DE 7077.6-M.

vi) Transfer Treasury Data File in accordance with DFAS-DE 7077.6-M.

vii) Follow up by accessing the option ACK (using CICSR3 in the DJMS system) to ensure that the check issue information has been received by DFAS-DE/ADAAC.

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b) FSO:

(1) ★On the 15th and last day of the month, produce and verify the IPC Schedule of Spoiled/Voided Checks (reference DFAS-DE 7077.6-M).

(2) Maintain listing in FSO files in accordance with Disposition Instruction located in DFAS-DE 7077.6-M.

c) ANG:

Not applicable.

20. ★TASK - Reports (Monthly).

★NOTE: DFAS-DE/ALB has available an all purpose checklist for use to ensure accuracy in preparing the SF 1219, Statement of Accountability, and Statement of Designated Depository Account RCS:HAF (M) 7186 report.

a) OPLOC:

i) Prepare consolidated SF 1219. Verification of figures will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Chapter 19, Section 1905. Request, Part IV of the Appropriation Accountability Report to ensure the totals reported are in agreement. Do not finalize an SF 1219 until the totals on Part IV agree with the SF 1219. Distribution will be as follows: Original and a copy is forwarded to the Financial Statements and Reports Branch for forwarding to DFAS-DE and file retention. Another copy will be maintained within the Section for file retention.

ii) ★Send a copy of DD Form 2666, Transmittal of Statements and Vouchers, to DFAS-DE/CWLR. Equivalent automated forms may be used (DFAS-DE 7077.6-M). Further instructions are included within the Voucher Controls and Disposition, Task 17, Disbursing Division (DoDFMR 7000.14-R, Volume 5, Chapter 20).

iii) Prepare SF 1179, Month-End Check Issue Summary, (DoDFMR 7000.14-R, Volume 5, Section 0904).

a) Due date for the report is on or before the 10th calendar day of the month (DoDFMR 7000.14-R, Volume 5, Paragraph 090404).

b) Verify check balance with SF 1219 including adjustments for FMS Form 5206, Advice of Check Issue Discrepancy from Treasury, and OF 1017G.

c) Provide a copy to the Financial Statements and Reports Branch to be filed with the RCS: HAF - ACF (M) 7113 report.

Distribution will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 090404.

iv) ★Prepare SF 1186, Transmittal for Transportation Schedules and Related Basic Documents. Forward the SF 1186 and original SATO vouchers to GSA within the month following payment date. Example: Vouchers dated and paid in November will be sent to GSA in December. Retain a copy of the original SATO voucher marked 'Original to GSA' in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 200103.

v) ★Receive a FMS voucher retrieval to identify FMS vouchers and attach appropriate vouchers to be segregated in monthly voucher submission. Notify FSOs if they have vouchers listed.

(6) Statement of Designated Depository Account RCS: HAF (M) 7186 (GA) (Manual). Send to DFAS-DE at end of month following the reportable month (DoDFMR 7000.14-R, Volume 5, Paragraph 140902).

b) FSO:

i) ★Prepare DD Form 2666, Transmittal of Statements and Vouchers. Equivalent automated forms may be used (DFAS-DE 7077.6-M).

ii) Prepare Statement of Designated Depository Account. Prepare same as OPLOC instructions.

iii) ★Mail boxed documents to DFAS-DE/CWLR no later than the 6th workday after the end of month processing in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 200303.C.

c) ANG:

(1) ★Prepare DD Form 2666. Prepare same as FSO instruction. This will be used for travel vouchers only.

(2) ★Mail boxed documents to DFAS-DE/CWLR no later than the 6th workday after the end of month processing in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 200303.C.

(3) ★Prepare SF 1186, Transmittal for Transportation Schedules and Related Basis Documents, for forwarding to GSA in accordance with DoDFMR 7000.14-R,

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Volume 5, Paragraph 200103. Original SATO bills will be mailed to GSA along with the SF 1186, the month after payment was made. Example: SATO bills vouchered and paid in November need to be sent to GSA within the month of December. A copy of each SATO voucher will need marked "Original to GSA" and submitted with the regular monthly voucher submission to DFAS-DE/CWLR.

21. ★TASK - Other Cash Procedures (As Required).

a) **OPLOC:**

i) Cash-on-hand authority:

a) Receive completed cash-on-hand authority requests from the FSOs by March 1 and September 1.

b) Consolidate input, obtain OPLOC DO's signature, and send to Director of the OPLOC for approval. (See attachment 1.)

c) After approval, the requests are disseminated to the applicable Financial Services Office with a copy of the approval maintained at the OPLOC.

d) ★For second half of fiscal year (October-March) cash authorities (those due September 1) compute the cash authority as follows:

1 ★Pull the June and July final DD Forms 2657 for each Deputy Disbursing Office. On both months start with the month-to-date column, line 4.1F and subtract line 2.1A and 4.2B. Add line 4.2A. The balance remaining is the NET monthly cash disbursed. Add the net disbursement figure for both months together and divide by two to get the average monthly cash disbursement.

2 ★If this amount does not differ by more than 20 percent from the April request (for May - September cash authority), prepare a memorandum telling the DDO that their cash authority for the October-march will remain the same in the amount of \$_____ unless a formal cash authority is received by September 1. This memorandum must arrive at the DDO at least five workdays prior to end of month August.

3 ★If the variance exceeds 20 percent, advise the DDO that a formal cash authority request must be submitted.

ii) Cash Verification:

- a) Quarterly, the OPLOC Director requests (by letter) the applicable Installation/Wing Commander appoint a cash verification team.
 - b) Return the original report to the OPLOC Director. Distribute the copies as follows: Forward one copy to the FSO, one copy to the Base/Wing commander, one copy to the OPLOC Deputy Director for Finance, and one copy to Internal Audit (DI).
 - c) ★Review copy of the report to ensure compliance with Appendix A, DoDFMR 7000.14-R, Volume 5, and the DO Cash Verification Guide, July 1997.
 - d) Coordinate with the applicable FSO on necessary corrective actions.
- iii) Loss of Funds/Overages: All loss of funds go through the OPLOC.
- a) Specific procedures are located in DoDFMR 7000.14-R, Volume 5, Chapter 6.
 - b) ★Major Physical Losses: (\$750.00 or more or any physical loss where there is evidence of fraud.) Contact DFAS-DE/POB for instructions on preparing the report. DSN 926-7904. General guidance is located in DoDFMR 7000.14-R, Volume 5, Section 0603.
 - c) Minor Physical Losses (Over \$300.00):
 - (1) ★Minor Physical Losses Over \$300.00 but less than \$750.00. Losses will be recorded on DD Form 2667, Subsidiary Accountability Record. The OPLOC has the responsibility for reviewing all Loss of Funds Reports and consolidating them for submission to DFAS-DE/POB. Preparation instructions are located in DoDFMR 7000.14-R, Volume 5, Paragraph 060402.C.2.
 - (2) Minor Physical Losses \$300.00 or less. Preparation instructions are located in DoDFMR 7000.14-R, Volume 5, Paragraph 060402.C.1.
 - d) Preparation of the report:
 - (1) ★Each FSO will have a continuous running DD Form 2667 for their site. A new DD Form 2667 is begun whenever there is a change in account holder. The DD Form 2667 will record daily losses, recoveries, and any relief or denial of relief action. Each quarter, the FSO will prepare a quarterly loss of funds report and forward the report to the OPLOC. The OPLOC will consolidate these reports for submission to DFAS-DE/POB. Ensure required investigations are included. A complete copy of the consolidated quarterly report will be retained.

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(2) ★If relief is granted, DFAS-DE will keep a copy of the relief letter and forward the original to the OPLOC for forwarding to the applicable FSO. The OPLOC will keep a copy. The FSO will prepare a one sided SF 1081, Voucher and Schedule of Withdrawal Credits, citing the accounting classification provided by DFAS-DE/POB. The FSO will follow the instructions on the letter to obtain relief of the loss. In all cases, reduce line 7.3 (or 9.3) and increase line 4.1A on the DD Form 2657.

(3) If relief is denied, keep a copy of the denial letter and forward the original to the FSO for processing in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 061008. If the FSO is unable to effect collection for any reason (e.g., out of service debt, etc.) the package should be forwarded to the DO for submission to DFAS-DE/FYDE (Out of Service Debts).

(4) Illegal, Incorrect, or Improper (Erroneous) Payment. The DO shall report all erroneous payments to the commander. In addition, the DO must take aggressive action to recoup the amount of an erroneous payment from the recipient. If recoupment is made, the proceeds are credited to the appropriation charged when the disbursement was made. If recoupment is not effected within 90 days of continuous aggressive collection action, the case file is submitted to DFAS-DE/FYDE for further collection action. The DO must also submit a request for relief of liability through the commander and the chain of command. The request for relief should reference the date the case was forwarded to DFAS-DE/FYDE for further collection action. DoDFMR Volume 5, Sections 0605, 0607 - 0610, and appendix c.

(5) Overage of Public Funds. Do not offset any overage of funds against a physical loss of funds unless they obviously relate and the relationship can be documented. An example of an obvious relationship would be if the foreign currency on hand is short and U. S. currency on hand is over by equal U. S. equivalent. Do not offset apparent related overages against shortages if the shortage and overage occurred on different business days. An overage of funds shall be collected into suspense account 57F3875 pending a determination of where the overage properly belongs. If no proper location can be determined, it shall be transferred to the Treasury Miscellaneous Receipt Account 57 1060.

b) FSO:

i) Cash on Hand Authority:

a) For preparation instructions, see attachment 1 & 2.

b) ★Forward to the OPLOC Disbursing Section, by March 1 (and September 1, if a formal cash authority is required) for final approval by April 1 (and October 1 if applicable) each year.

- c) Upon receipt of approved authority file in a secured area.
 - d) ★The OPLOC will compute the October-March cash authority based upon net cash disbursements computed from the final DD Form 2657 month-to-date column in June and July. If the variance is 20 percent or less, the OPLOC will forward a memorandum to the DDO stating the cash authority will remain the same as April-September. This memorandum should be received by the DDO at least five workdays prior to end of month August. If the variance exceeds 20 percent, the DDO must submit a formal cash authority request.
- ii) Cash Verification:
 - a) Verify the appointment of and identification of the individuals requesting to perform the Cash Verification.
 - b) ★Ensure compliance with the instructions in DoDFMR 7000.14-R, Volume 5, Appendix A and DO Cash Verification Guide of July 1997.
 - iii) Loss/Overages of Funds: All loss/overages of funds go through the OPLOC.
 - a) Specific procedures are located in DoDFMR 7000.14-R, Volume 5, Section 0606.
 - b) ★Major Physical Losses: (\$750.00 or more or any physical loss where there is evidence of fraud.) Contact DFAS-DE/POB for instructions on preparing the report. DSN 926-7904. General guidance is located in DoDFMR 7000.14-R, Volume 5, Section 0603.
 - c) Minor Physical Losses (Over \$300.00):
 - (1) Minor Physical Losses Over \$300.00 but less than \$750.00. Losses will be recorded on DD Form 2667, Subsidiary Accountability Record. Preparation instructions are located in DoDFMR 7000.14-R, Volume 5, Section 0604.
 - (2) Minor Physical Losses \$300.00 or less. Preparation instructions are located in DoDFMR 7000.14-R, Volume 5, Paragraph 060402.C.1.
 - d) Preparation of the report:
 - (1) ★There should be a continuous running DD Form 2667. A new DD Form 2667 isn't begun unless the account changes hands. The continuous DD Form 2667 will record daily losses and recoveries and any relief or denial of relief action presented. At the end of each quarter, prepare a DD Form 2667 to be used for the quarterly loss of funds report submission to the OPLOC for

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submission to DFAS-DE/POB. The information to complete the quarterly report will be taken from the continuous DD Form 2667. Only transfer those items which haven't been recovered to the quarterly report. Prepare report in accordance with the format in figures 6-3 and 6-4 in the DoDFMR 7000-14.R, Volume 5. Minor losses of funds will have a completed investigation filed with the cumulative record, within seven (7) calendar days of the date the loss was discovered. These reports of investigation are then included with the quarterly report submission. A complete copy of the consolidated quarterly report submission will be retained.

(2) ★If relief is granted, the Denver Center will forward a letter to the DO at the OPLOC stating relief is granted. The OPLOC will keep a copy of the letter and forward to the FSO. Upon receipt, prepare a one sided SF 1081, Voucher and Schedule of Withdrawal and Credits, citing the accounting classification provided by DFAS-DE/POB. Follow the instructions on the letter to obtain relief of the loss. Reduce line 7.3 (or 9.3) and increase line 4.1A of the DD Form 2657.

(3) If relief is denied, process in accordance with DoDFMR 7000.14-R, Volume, Paragraph 061008. If unable to effect collection for any reason, (e.g., out of service, etc.) forward the case file to the OPLOC, and keep a copy at the FSO. The OPLOC will forward the case file to DFAS-DE/FYDE (Out of Service Debt Establishment) for further collection.

(4) ★Illegal, Incorrect, or Improper (Erroneous) Payment. Report all erroneous payments to the DO. In addition, take aggressive action to recoup the amount of an erroneous payment from the recipient. If recoupment is made, the proceeds are credited to the appropriation charged when the disbursement was made. If recoupment is not effected within 90 days of continuous aggressive collection action, the case file is submitted to the OPLOC for consideration of further action (such as an investigation). The OPLOC will then submit the entire package, along with the investigation, to DFAS-DE/FYDE for debt establishment, and to DFAS-DE/POB for request for relief. DoDFMR 7000.14-R, Volume 5, Sections 0605, 0607 - 0610, and appendix C.

(5) Overage of Public Funds. Do not offset any overage of funds against a physical loss of funds unless they obviously relate and the relationship can be documented. An example of an obvious relationship would be if the foreign currency on hand is short and U. S. currency on hand is over by equal U. S. equivalent. Do not offset apparent related overages against shortages if the shortage and overage occurred on different business days. An overage of funds shall be collected into suspense account 57F3875 pending a determination of where the overage properly belongs. If no proper location can be determined, it shall be transferred to the Treasury Miscellaneous Receipt Account 57 1060. A separate DD Form 2667 must be kept to record gains. This DD Form 2667 is kept by quarter, and submitted to the OPLOC.

c) **ANG:**

Not applicable.

22. TASK - Miscellaneous Check Responsibilities (Treasury and Limited Depository Account (LDA)).

a) OPLOC:

Note: Operating Location will have input and inquiry capability through DJMS into Level 8 and Unavailable Check Cancellation System (ACC)(On-line Automated Systems at the Denver Center).

- i) Safeguard and maintain check stocks.
- ii) Process check-issue discrepancies:
 - a) Receive FMS Form 5206. (Manual).
 - b) Process the transactions necessary to record the FMS Form 5206 into accountability (DoDFMR 7000.14-R, Volume 5, Section 0706).
- iii) Process replacement checks:
 - a) Receive letter or DD Form 2660, Statement of Claimant Requesting Recertified Check (DoDFMR 7000.14-R, Volume 5, Paragraph 080505 and HUM 1, Part B, Paragraph 15).
 - b) Process unavailable check cancellation requests using ACC.
 - c) Provide the appropriate branch a copy of the DD Form 2660 and DAS (Daily Advice of Status) response (if applicable). These documents will be used to substantiate the preparation of the replacement check voucher. No recertified check payment can be made without these documents from the Disbursing Division. Checks may be replaced with a check citing the original appropriation or a current year appropriation used for the same purpose (DoDFMR 7000.14-R, Volume 5, Paragraph 080501 and 080512.F).
 - d) The Disbursing Section will maintain either a manual or mechanized subsidiary ledger for 57F3880 in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 080512 and HUM 1, Part A, Paragraph 13. There must be an individual file to substantiate each line of the subsidiary ledger (DoDFMR 7000.14-R, Volume 5, Paragraph 080512). The DO or primary deputy reviews the ledger monthly and certifies the balance quarterly to ensure all necessary actions are taken to clear these accounts.

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e) Log the information into DD Form 2662, Recertified Check Register.

(6) Once the SF 1184, Unavailable Check Cancellation Request to Stop Payment, is done, and a replacement check is issued, any original check turned in must be stamped "Void - Not Negotiable" and destroyed at the end of the quarter. (DoDFMR 7000.14-R, Volume 5, Paragraph 080513.D). Destroy voided checks quarterly in accordance with DoDFMR 7000.14-R, Volume 5, Paragraph 080203.C.

b) FSO:

i) Safeguard and maintain check stock.

ii) FMS Form 5206 received for checks prepared by the FSO will be maintained at the OPLOC. The FSO will serve as the liaison for resolving FMS Form 5206 discrepancies.

iii) Assist the payee in the completion of DD Form 2660 for processing of replacement checks (if necessary).

iv) If the OPLOC has already processed an SF 1184, Unavailable Check Cancellation, through the ACC system, don't process an SF 1098, Schedule of Canceled or Undelivered Checks. If the original is turned in, stamp the original check as Void - Not Negotiable, forward to the OPLOC.

v) If the replacement check is returned, reference DoDFMR 7000.14-R, Volume 5, Paragraph 080402.B. for processing procedures.

vi) Destroy voided checks quarterly in accordance DoDFMR 7000.14-R, Volume 5, Paragraph 080203.C. Forward a copy of the Certificate of Destruction to the OPLOC by end of quarter for submission with financial reports.

c) ANG:

Not applicable.

23. TASK - Foreign Currency Operations (Limited Depository Account (LDA)).

a) OPLOC:

- i) Purchase foreign currency as required for LDA (DoDFMR 7000.14-R, Volume 5, Section 1302).
- ii) Prepare DD Form 2664, Currency Exchange Record (Manual).
- iii) Prepare reports (manual):
 - a) Combined quarterly Report of Foreign Currency, RCS: HAF-ACF(Q)8405(DT) to DFAS-DE (DoDFMR 7000.14-R, Volume 5, Paragraph 160202.A).
 - b) Monthly report-SF 1149, Statement of Designated Depository Account (Manual) (DoDFMR 7000.14-R, Volume 5, Paragraph 140902).
- iv) Maintain LDA (DoDFMR 7000.14-R, Volume 5, Chapter 14).

NOTE: The LDA account balances should be maintained at the minimum amount necessary to meet immediate disbursement needs. Unlike the DO's Treasury General Account (TGA) account for the issuance of Treasury checks, foreign currency must be deposited into the LDA before checks can be written against it. This account works very similar to one's personal checking account. Checks can be purchased from the foreign bank maintaining the DO's LDA. Foreign currency cash and checks are stored, handled, and secured in the same manner as U.S. currency and Treasury checks. LDAs are established to issue checks payable in the local foreign currency for payments to local vendors who provide the military base with goods and services. Disbursement vouchers for payment in foreign currency are prepared by applicable functional areas in the same manner as vouchers for U.S. Treasury checks. These vouchers must also contain the same essential data as disbursement vouchers prepared for payment by U.S. Treasury check: Voucher heading and date, accounting classification, amount to be disbursed, method of payment (cash or check), and payee. The amount to be paid will be in foreign currency, therefore, somewhere on the voucher, the exchange rate and U.S. dollar equivalent must be shown. The Disbursing Division enters the exchange rate daily into IPC which provides the U.S. dollar equivalent for all vouchers and reports systematically created. Foreign currency collections are received and processed the same as U.S. dollar collections. However, in order for the collection to be recorded into IPC, the foreign currency must be converted to U.S. dollars. This is done by dividing the foreign currency amount by the current business day's exchange rate that was loaded in IPC. This conversion is included on the vouchers by the functional area preparing the voucher. Foreign currency deposits are made according to the foreign bank's instruments and deposited into the LDA, if the currency is in excess of requirements. All foreign currency transactions must be recorded on the DD Form 2663, Foreign Currency Control Record. The DD Form 2663 shows current balances of foreign currency cash on hand (foreign currency held by the DO, deputies, cashiers, and other agents of the DO), current balances maintained in LDAs and the detailed transactions that increase or decrease these balances. A separate DD Form 2663 shall be maintained for each type of foreign currency

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used. The DD Form 2663 is prepared in accordance with detailed instructions in the regulation.

- v) Maintain DD Form 2663 (manual).
- vi) Using IPC Miscellaneous Processing Menu:
 - a) Establish valid foreign currency codes in IPC using the Modify Currency Status Screen.
 - b) Establish check format in IPC for check printing using the Check Image Processing Screen.
 - c) Establish foreign currency exchange rate as required.
 - d) Establish account status in IPC using the LDA Processing Screen as Required.

vii) Prepare gain/loss voucher (manual).

b) FSO:

LDAs are normally held by the OPLOC. Procedures are the same as OPLOC (if an LDA is authorized).

c) ANG:

Not applicable.

24. TASK - Process Deposit Out-of-Balances With the U.S. Treasury.

a) OPLOC:

NOTE: Deposit discrepancies occur when a SF 215 or SF 5515, reported by the Disbursing Division doesn't match the data reported by the depository (bank) or FRB that accepted the deposit/debit voucher. DFAS-DE will notify the Disbursing Division to determine the cause of the discrepancy and to take corrective actions. If not corrected within 6 months, a By-Others transaction will be charged/credited to 57F3878. Treasury maintains a high level of interest on all items associated with the 57F3878 deposit fund account. The DO or primary deputy shall review monthly and certify quarterly the balance of account 57F3878 to ensure action is being taken in accordance with DoDFMR 7000-14.R, Volume 5, Paragraph 050401. Each time there is a change of DOs, balances in this account shall be validated by the incoming DO. If the departing DO cannot provide the incumbent DO with documentation supporting the 57F3878 items, the departing DO shall process all unsupported debit balance items as a loss of funds.

b) FSO:

The OPLOC will receive all deposit tickets and debit vouchers resulting from deposit discrepancies. The DDO will be responsible for research/corrections or contacting the local depository for corrective action.

c) ANG:

Not applicable.

25. TASK - End of Fiscal Year Procedures.

a) OPLOC:

Last day of fiscal year business will be carried through the last calendar day of the year(i.e., the 30th of September's business day will include calendar day 29th and 30th). Remember, when you start processing for October, you are working one day ahead, so you will skip one business day. For example, if you start processing for October on the 2nd, you will use the 3rd as the first business day. Ensure that before the business day is begun for the new fiscal year, that the appropriation record update table has been loaded into "TT" by the DMC. Start voucher numbers at 1 for the new fiscal year.

b) FSO:

Any questions about fiscal year end processing should be referred to the OPLOC.

c) ANG:

Same as FSO.

d) AFRES:

Follow instructions provided by the OPLOC.

26. TASK - Procurement of U.S. Treasury Check Stock.

a) OPLOC:

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A 6-month supply of checks should be on hand at all times. It takes over three months to receive checks, so the check order should be made at the 6-month point. A minimum of three separate series of checks will be maintained - one for payroll checks, one for the OPLOC, and one for each FSO. Check ordering procedures are outlined in DoDFMR 7000.14-R, Volume 5, Section 0702.

b) FSO:

Contact the OPLOC for additional checks when stock falls below the 6-month level.

c) ANG:

Not applicable.

27. ★TASK - Process On-Line Payment and Collection (OPAC) Transactions

a. ★OPLOC:

(1) Maintain all Memorandum of Agreements (MOAs) established with OPAC trading partners.

(2) Receive and process transactions through the OPAC terminal.

(a) Notify the applicable Processing Center (PC) at the OPLOC that the transaction has been received.

(b) The PC will prepare the applicable voucher(s) depending on the type of transaction received.

(c) Ensure the voucher(s) are clearly identified as an OPAC transaction in order to avoid duplicate payments.

(d) Process the voucher in Integrated Paying and Collecting (IPC) system on the Miscellaneous Voucher Processing Screen (option D from the Data Entry Menu). This voucher will be coded a type "I" for Transfer Voucher. NOTE: The PC will need to manually post the voucher in the BQ system.

(3) Input and process transactions through the OPAC terminal. Processing can be performed on line or with Treasury provided Gateway software.

(a) The PC will prepare the voucher(s) (disbursement or collection) and forward it to Disbursing. Once you receive the OPAC voucher(s) from the PC, process it through the OPAC terminal. Instructions for processing are located

in the On-Line Payment and Collection Users Guide.

(b) Ensure the voucher(s) are clearly identified as an OPAC transaction in order to avoid duplicate payments.

(c) Process the voucher(s) in the IPC system on the Miscellaneous Voucher Processing Screen (option D from the Data Entry Menu). This voucher will be coded a type 'I' for Transfer Voucher. NOTE: The PC will need to manually post the voucher in the BQ system.

(4) Record the transaction(s) on the DD Form 2657, Daily Statement of Accountability, on line 2.8 and the applicable Net Disbursement line (4.1A, B, D, or E). When transferring these figures to the monthly SF 1219, Statement of Accountability, renumber line 2.39 to 2.8 and title 'OPAC Payments and Collections'.

(a) If an OPAC transaction is processed in Treasury's system at the end of a prior month but vouched for agency's accountability in the current month, a second line 2.8 is required. Annotate month and year on each of the description lines of the SF 1219 to differentiate between accounting months.

(b) Additional 2.8 lines are also required if an erroneous amount is reported in a prior month. Treasury notifies the agency on FMS Form 6652, Statement of Differences - Disbursing Office Transactions. A separate line is then reported for the month in which the error occurred. Differences not reconciled within 6 months will be charged to suspense account 57F3879. DFAS-DE/ADAAAC monitors all outstanding FMS Form 6652s until reconciled by the OPLOC.

(5) Due to the IPC system not allowing multiple line entries for 4J records, record the total of all 2.8 lines as one entry when doing Accountability Update in IPC. Notify the Accounting Section to modify/add line 2.8 (280) upon receipt of the J record file in the BQ system when having prior month 2.8 lines. Disbursing will provide the correct dollar amounts and months on the SF 1219, Statement of Accountability, to the Accounting Section for adjustment.

(6) Monthly print the GOALS Monthly Billing Statement and forward a copy to DFAS-DE the Center's Defense Business Management System (DBMS) Liaison Office. The report can be obtained by selecting item 6, GOALS Administrative Information, on the GOALS Menu. The charges are generally available on GOALS Administrative Information, on the GOALS menu. The charges are generally available on GOALS by the 24th of the month following the month in which the costs were incurred.

b. FSO:

Not applicable.

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c. ANG:

Not applicable

ATTACHMENT 1

SUMMARIZATION OF DO/DDO CASH AUTHORITY REQUESTS

Each Financial Services Office, DDO, and Disbursing Agent, prepares a separate cash authority request. The DDO prepares an original and one copy; and submits to the DO for consolidation. The DO prepares an original and one copy of a cover letter summarizing DO and DDO requests as shown in figures 1 and 2. Note, that though an Office of Special Investigation (OSI) paying agent is listed separately in the summary (that is, though these funds are shown in line 6.5 of the DD Form 2657, they are not to be considered part of the DO's personal cash authority).

Distribution of Cash Authority Requests. Financial Service Office DDOs keep a copy and submit the original and one copy to their principal DO after endorsement by their own comptroller and installation/vice wing commander. The DO keeps a copy of all DDO requests and a copy of his/her own request. The DO sends the originals and a copy for endorsement to the OPLOC director for approval. For PACAF and USAFE, the DO sends the requests through the comptroller and commander to the MAJCOM for approval. Upon approval, the OPLOC director returns approved originals plus a copy of all DDO cash authorities to the DO. The DO retains his/her own original plus DDO copies and sends DDO originals to applicable DDOs.

Filing the Approved Cash Authority. In order not to call attention to the amount of cash being held, the DO/DDO files the approved cash authority in a secured area.

ATTACHMENT 2

PREPARATION OF THE CASH AUTHORITY

(See figures 1 and 2 of this attachment.)

1. Part A - General:

a) Regular Semi-Annual or Recompute Request. Show whichever applicable, including date request is to be in effect.

b) Safekeeping Facilities. Make a statement with respect to the adequacy of safekeeping facilities. Indicate (building number, floor, etc.) where facilities are located.

c) Source of Cash and Replenishment Time. For both United States (U.S.) and foreign currencies maintained, show the source (name of bank, other Disbursing Officer (DO), etc., and address) and normal time required to acquire cash from these sources.

d) Current Cash Authority. For both U.S. and foreign currencies maintained, show the fixed and variable cash authority currently in effect at time of submission of a new request.

Stating the Foreign Currency Cash Authority in Foreign Currency Units. State the foreign currency cash authority request and the approved foreign currency cash authority in foreign currency units. The additional stating of the foreign currency cash authority request and cash authority in a U.S.-dollar equivalent of the foreign currency units is a DO option. Foreign currency units are used in determining whether the DO is within the approved foreign currency cash authority. That is, if the number of foreign currency units held are equal to or less than the number of foreign units. The foreign currency fixed operating cash authority is an absolute, and must not be exceeded as the supplemental agreement will probably be negotiated by the unified commander, MAJCOM, or DFAS-DE.

2. Part B - Historical Cash Requirements. Compute the following based upon 3 months history. If history is unavailable (as would be the case in a new organization) or does not provide comparable data because of mission change (or other reasons), use the best data available. Consider acquiring data from a comparable size installation.

a) Average Daily Operating Cash Requirement (ADOOCR). In order to determine the maximum amount of operating cash that may be held, the DO must first compute an ADOOCR. Use historical data from any consecutive 3-month period of the previous 12 months. Exclude military paydays (including the day before and the day after) and accommodation exchange cash. Consider cash (not check, food stamps, etc.) receipts as well as cash disbursements in the computation. If cash receipts are not separately tracked,

an approximation may be compiled by deducting deposits from total collections. The difference may be presumed to be held by the DO for use. If, because of cash receipt considerations, the ADOCR is trivial, zero, or negative, see Paragraph c(1).

On occasion, DOs receive cash with no collection voucher being required (for example, purchases from individuals, postal units, AAFES tactical field exchanges). Since the acquisition of such cash amounts is usually on an unpredictable basis and is usually in exchange for a Treasury check issue, such amounts should not be considered a cash receipt for computation of the ADOCR. Rather, the acquisition of such cash should be considered as a cash replenishment itself (just as if acquired from the DOs regular cash source). The normal replenishment should of course be reduced by such amounts if they are material in nature.

When computing the foreign currency ADOCR, two factors are involved: foreign currency on hand and foreign currency on deposit in Limited Depository Accounts (LDAs) (line 6.1 and 6.2 of SF 1219, Statement of Accountability). From a Treasury point of view, both are considered foreign currency on hand. Compute the foreign currency ADOCR by considering foreign currency cash disbursements. Consider any foreign currency receipts. However, do not consider currency deposits to an LDA as a foreign currency receipt.

b) Average Payday Operating Cash Requirement (APOCR). Compute an APOCR for the payday periods excluded in the computations of ADOCR in (1) above. Compute a separate APOCR for U.S. and foreign currency (if applicable). Consider cash receipts as well as disbursements in computing the APOCR (see Paragraph (1) above). Note that the APOCR is a daily average of cash required around payday and not an average for the total time the cash is required.

c) Average Daily Accommodation Cash Requirement (ADACR). Consider U.S. and foreign currencies held for accommodation currency exchanges for check cashing. This category of requirements is usually applicable to overseas bases only, compute the ADACR from the same 3-month period used in (1) above, excluding peak payday (military, civilian, contractors, etc.) requirements. As in (1) above, exclude the day before and day after (as applicable), compute the ADACR on the basis of accommodation cash (not checks or other negotiable instruments) receipts as well as cash paid out. If, because of cash receivables, the ADACR is trivial, zero, or negative, see Paragraph c(2) below. Compute a separate ADACR for U.S. and foreign currencies.

d) Average Payday Accommodation Cash Requirement (APACR). This category of requirements is usually applicable to overseas bases only. Compute the APACR for the peak days excluded in computation of the ADACR in (3) above. Compute a separate APACR for U.S. and foreign currencies. Consider accommodation cash receipts (see Paragraph (3) above) as well as payout in computing the APACR. Note that the APACR is a daily average of cash required around payday and not an average for the total time the cash is required.

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3. Part C - Fixed Authority:

a) Operating Cash. Compute the maximum amount of U.S. and foreign operating currency that may be held by multiplying the respective ADOCRs shown in part B1 of the cash authority request (see Paragraph b(1) above) by the factor shown in Table 3-1 of the DoDFMR 7000.14-R, Volume 5 applicable to the cash replenishment time. Because of the requirement to reduce cash disbursements by the amount of cash receipts, a trivial, zero, or negative operating cash authority could result. The minimum amount to enter on the cash authority request is one-day's average disbursements without consideration of receipts. Table 3-1 is only a guide; it's not an automatic authority to hold cash in the amount computed. If results obtained from table 3-1 exceed the actual cash requirements, request only the amount needed. Also, upon receipt of complete DO justification, the MAJCOM or DFAS-DE is authorized to approve up to an additional day (that is, one times the ADOCR) of operating cash.

b) Accommodation Exchange Cash. The foreign currency ADOCR is based on both foreign currency cash disbursements, and foreign currency LDA disbursements. The amount of foreign currency operating cash shown under line 1 of the fixed authority represents the total foreign currency that may be held, whether held on hand (in the vault) or in an LDA.

Many DOs are able to maintain desirable zero-balance LDAs where daily deposits to the LDA cover only the checks written that day. Since by definition, the LDA balance is always zero (or near zero), the foreign currency operating cash authority (except for any foreign currency cash disbursements) should be zero. However, since zero LDA cash authority may be considered unrealistic in view of the fact daily LDA disbursements are actually being made, MAJCOMs or DFAS-DE are authorized to approve inclusion of an average day's LDA disbursements in the foreign currency cash authority (without increasing the amount by a factor from table 3-1). To this amount add the amount of foreign currency cash receipts. A foreign currency cash disbursement additive is normally not applicable.

c) Imprest Fund Cashier. Total the amount of imprest funds issued to obtain this amount.

d) Change Fund Custodian. Total the amount of change funds issued to obtain this amount.

e) Cash Held for Delivery to Other DOs. This category is used when the amount is the consistent, normal, daily amount held for delivery to other DOs.

f) Other. If there are other recurring cash increase requirements whether the amount can be reasonably predicted, such amounts may be added to this part of the cash authority request. Completely explain and justify this requirement. An example could be for

travel advances where the DO payments are unusually high on certain days, such as on Friday of every week.

g) Total Fixed Authority. Enter the U.S. and foreign currency totals included in lines 1 through 6, Part C of the cash authority request.

4. Part D - Variable Authority. To avoid the need for temporary increase in cash authority when periodic cash increase requirements are recurring and predictable (for example, military payday), these increased amounts may be included as variable cash authority. On the day indicated (that is, certain paydays including the day before and day after), the DO/Agent cash authority is automatically increased by the added amounts in Part D without DFAS approval or reaccomplishment of the Cash Authority. The cash authority reverts back to Part C - Fixed Authority, amounts on hand other than the designated peak days.

a) Military Payday Cash Disbursement Additive. Compute the added amount required for cash disbursements on military payday by subtracting the ADOCR shown in Part B1 of the cash authority request from the APOCR shown in Part B2 of the cash authority request. Apply the difference against the multiply factor in Table 3-1 for the replenishment time involved. Do not use a multiply factor greater than the number of days extra cash is actually required around payday (normally about 3 days). If the difference between the ADOCR and the APOCR is trivial, zero, or negative, because of cash receipt considerations, enter the difference between an average day's cash disbursements and an average payday's cash disbursements without consideration of cash receipt. A foreign currency cash disbursement additive is normally not applicable.

b) Payday Accommodation Exchange Cash Additive. This additive normally applies to overseas bases only. Compute the added amount required for accommodation exchanges during peak payday periods and, where applicable, the day before and the day after. In addition to military payday, these peak days may involve civilian and possibly even contractor payday, depending upon for whom the DO provides accommodation check cashing service. Compute the added accommodation exchange requirement by subtracting the ADACR shown in Part B3 of the cash authority request from the APACR shown in part B4 of the cash authority request. Apply the difference against the factor in Table 3-1 for the replenishment time involved. Do not enter a figure greater than the number of days involved. Do not enter a figure greater than the number of days extra cash is required, times the difference between the APACR and ADACR. If because of accommodation cash considerations, the difference is trivial, zero, or negative, enter the difference between an average day's accommodation payout and an average payday's accommodation payout without consideration of accommodation cash receipts.

c) Temporary Paying Agent. If the DO can reasonably predict an average amount that will be held by paying agents that are appointed periodically throughout the fiscal year, this amount may be added to Part D3 of the cash authority request.

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d) Alert/Deployment Cash. Enter the amount of cash necessary to fund the installation's most demanding alert or deployment. Since this variable cash amount will not actually be on hand until just prior to the realization of the contingency dictating the need for this cash, it is not necessary to show the minimum amount required for an alert or deployment (that is, the maximum amount may be shown); nor is it necessary, here to consider the availability of cash from emergency cash sources.

e) Cash held for delivery to other DOs. This same category is included in Part C6 of the cash authority when the amount is consistent, normal, daily amount held for delivery to other DOs. However, if there are peak amounts held (such as on dates when cash is received by the central funding office), an estimated peak amount may be included in this section of the cash authority.

f) Other. If there are other recurring cash increase requirements where the amount can be reasonably predicted, such amounts may be added to this part of the cash authority request. Completely explain and justify this requirement. An example could be for travel advances where the DO payments are unusually high on certain days, such as on Fridays.

g) Total Variable Authority. Enter the U.S. and foreign currency totals included in lines 1 through 6, part D of the cash authority request.

5. Part E - Approvals. Enter the applicable signature blocks and obtain approval of the completed cash authority request. Note that if the cash authority request is prepared by an Accounting and Disbursing (A&D) agent or disbursing agent, both the agent and agent's commander sign the request. Agent requests then go through normal approvals of Comptroller, Commander, DO, and OPLOC Director.

SUBJECT: Cash Authority Request		
TO: Comptroller DFAS-DE/		
<u>IN TURN</u>		
PART A - GENERAL		
1. This is a (regular annual/recomputed) request, to be effective <u>(enter date)</u> .		
2. Safekeeping facilities located on the <u>(enter floor number)</u> floor of building <u>(enter building number)</u> , Disbursing Office, are adequate at this installation as provided in Chapter 3 Volume V, and Chapter 10, AFI 31-209. (Authority cannot be granted if facilities are inadequate.)		
3. Source of cash and normal replacement time is:		
a. U.S. Currency:	<u>(enter source)</u>	<u>(enter replacement time)</u>
b. Foreign Currency:	<u>(enter source)</u>	<u>(enter replacement time)</u>
4. Our current Cash Authority, effective <u>(enter date)</u> , is for:	<u>US</u>	<u>FOREIGN</u>
a. Fixed Authority:	\$XX,XXX	XX,XXX
b. Variable Authority:	\$XX,XXX	XX,XXX
PART B - HISTORICAL CASH REQUIREMENTS		
1. The Average Daily Operating Cash Requirement (ADO CR) for the 3-month period from <u>(enter date)</u> to <u>(enter date)</u> , excluding military paydays, the day before and the day after, is:	\$XX,XXX	XX,XXX
2. The Average Payday Operating Cash Requirement (APO CR) for the days excluded in 1 above is:	\$XX,XXX	XX,XXX
3. The Average Daily Accommodation Cash Requirement (ADACR) for the 3-month period in 1 above, excluding all applicable paydays and (if necessary) the day before and the day after, is	\$XX,XXX	XX,XXX
4. The Average Payday Accommodation Cash Requirement (APACR) for the days excluded in 3 above is:	\$XX,XXX	XX,XXX

NOTE: Use parenthetical wording for guidance only. Do not include in letter.

Figure 1. Cash Authority Request.

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PART C - FIXED AUTHORITY		
	<u>US</u>	<u>FOREIGN</u>
1. Operating Cash	\$XX,XXX	XX,XXX
2. Accommodation Exchange Cash	XX,XXX	XX,XXX
3. Imprest Fund Cashier	XX,XXX	XX,XXX
4. Change Fund Custodian	XX,XXX	XX,XXX
5. Cash Held for Delivery to Other DOs	XX,XXX	XX,XXX
6. Other (Explain)	<u>XX,XXX</u>	<u>XX,XXX</u>
7. Total Fixed Authority	<u>XX,XXX</u>	<u>XX,XXX</u>
PART D - VARIABLE AUTHORITY		
1. Military Payday Cash Disbursement Additive	\$XX,XXX	XX,XXX
2. Payday Accommodation Exchange Cash Additive <u>Identify for whom provided - Military, civilian, contractors, etc.</u>	XX,XXX	XX,XXX
3. Temporary Paying Agent	XX,XXX	XX,XXX
4. Alerts/Deployments	XX,XXX	XX,XXX
5. Cash Held for Delivery to Other DOs	XX,XXX	XX,XXX
6. Other (Explain)	<u>XX,XXX</u>	<u>XX,XXX</u>
7. Total Variable Authority	<u>\$XX,XXX</u>	<u>XX,XXX</u>
PART E - APPROVALS		
<u>(A & D/Disbursing Agent or DDO Signature)</u> applicable) A & D/Disbursing Agent or DDO Name, Rank/Grade Position Title Organization Address <u>(Date)</u>		<u>(Agent's Commander Signature)</u> (if applicable) Agent's Commander Printed Name, Rank Position Title Organization Address <u>(Date)</u>
<u>(Comptroller Signature)</u> Comptroller Printed Name, Rank Position Title Organization Address <u>Date</u>		<u>(Wing/Base Commander Signature)</u> Wing/Base Printed Name, Rank Organization Address <u>(Date)</u>
<u>(DO Signature)</u> <u>Approval Officer Signature)</u> DO Printed Name, Rank <u>(Date)</u>		<u>(OPLOC /D</u> OPLOC/D Approval Officer Printed

Figure 1. Continued.

<u>SUMMARIZATION OF DO/AGENT CASH AUTHORITY REQUEST</u>				
<u>FIXED</u>	<u>AUTHORITY</u>	<u>VARIABLE</u>	<u>AUTHORITY</u>	
<u>FOREIGN</u> <u>DOLLARS</u>	<u>U.S.</u> <u>UNITS</u>	<u>FOREIGN</u> <u>DOLLARS</u>	<u>UNITS</u>	
Host DO Request for (Enter Base Name)		\$XX,XXX	XX,XXX	
A&D Agent Request for (Enter Base Name)		\$XX,XXX	XX,XXX	
Disbursing Agent Request for (Enter Base Name)		\$XX,XXX	XX,XXX	
Current/Anticipated Paying Agents at (Enter Location if known)		\$ X,XXX	X,XXX	
OSI Paying Agent		\$ X,XXX	X,XXX	
TOTAL REQUEST		<u>\$XX,XXX</u>	<u>XX,XXX</u>	

Figure 2. Summarization of DO/Agent Cash Authority Request.

★ CHAPTER 9

CIVILIAN PAY

Introduction: Chapter 9 provides OPLOC personnel guidelines needed to process Defense Civilian Pay System (DCPS) accounting information. In addition to the “blue book”, detailed instructions are in the Civilian Pay Accounting Interface System Users Manual, AFM 177-372 B, Volume I. Detailed instructions for BQ processing of DCPS transactions are specified in DFAS-DE/ANBC memorandum, August 30, 1994.

We recognize and sanction the various DCPS operational strategies employed by each OPLOC. While workload distribution chronicles the impact of decreased manning, OPLOCs are encouraged to centralize the functions of DCPS processing to ensure continuity and manageability because corrections to DCPS payroll costs in BQ must be made to the same accounting data in the Manpower and Funding System. Although we see substantial benefits in having either the Accounting Operations Division or Reports and Analysis Division perform the special challenges of coordinating interface adjustments and their associated report changes, other organizational configurations that meet these goals remain discretionary.

DFAS-DE, DFAS-OM, DAO-CL/Charleston, and DAO-CL/Pensacola are the central DCPS processing activities. These activities perform payroll processing duties and are not tasked with fund accounting responsibilities. Although DFAS-OM is a central DCPS processing center, DFAS-OM is also an OPLOC that processes DCPS accounting data in Pay Information Files (PIFs). Each OPLOC processes DCPS accounting information with Pay Information Files. In addition, each OPLOC has DCPS accounting responsibilities which are independent of those performed by central DCPS processing activities. Establishing a good rapport with the Systems Administration Office and the customer service representatives is critical for ensuring mission accomplishment.

Points of contact are DFAS-DE/FNA, DSN 926-6476, for pay information file processing and general questions on DCPS accounting procedures; DFAS-DE/FNP, DSN 926-7795, for customer service representative type questions; DFAS-DE/ANBC, DSN 926-7293, for BQ processing and MAFR reconciliation questions; DFAS-DE/ANAC, DSN 926-7271, for systemic questions dealing with the Civilian Pay Interface (NBQI00).

DEFENSE CIVILIAN PAY SYSTEM (DCPS) ACCOUNTING INFORMATION.

1. TASK - Ensure that the Accruals From the Final AFSCAPS Payroll are Reversed in the BQ System Prior to Processing the First DCPS Payroll.

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a. OPLOC:

(1) If the last AFSCAPS payroll is the final pay period paid in the month, the BQ system must complete month-end processing prior to running the reversal of the prior pay period accruals. After month-end processing, request that your monitor start AFSCAPS runstream GMAFR with option 3. This option creates 12T tape with only accrual reversals. This tape must be processed prior to processing the first DCPS payroll BQ interface.

(2) If the last AFSCAPS payroll is not the final payroll paid in the month, the 12T tape with accrual reversals may be processed at any time after completing processing of the last AFSCAPS payroll and prior to processing the first DCPS BQ interface.

REFERENCE: AFM 177-372A, Volume I, paragraph 14.2.d.

b. FSO:

Not applicable.

2. TASK - Create/Update the Civilian Pay Accounting Interface System (CPAIS/E4) Communications File E4T4CUNDK10. (Perform one time only or as needed to re-establish the file.)

a. OPLOC:

(1) Before processing the first DCPS payroll:

(a) Create the RE4T40.DAT control file using the MOOPS application program. Insert a "Y" on line 4 of the RE4T40 control file screen for OPLOC sites.

(b) Upload the control RE4T40.DAT to the host computer.

(c) Initiate the CPAIS/E4 program RE4T40.

(2) Follow the above procedures when the ZE4COMUNDD10 is not available or must be changed.

REFERENCE: AFM 177-372B, Volume I, Section 3
AFM 171-372B, Volume XI, Section 4.1.2.1.j.14

b. FSO:

Not applicable.

3. TASK - Check for Biweekly Pay Information Files (PIFs).

a. OPLOC:

(1) DFAS-DE/FNA sends an E-mail by noon the day prior to pay day to notify activities of the status of the PIFs. For most locations, this is Thursday. Since Howard AFB is on a different pay cycle, their PIFs aren't available until the following Wednesday before their Thursday pay day.

(2) After PIFs are available, complete control card GE4T30 by inputting pay period number to be processed. GE4T30 is run once per pay period. Subsequent requests for any all PIFs must be done using GE4T50.

(3) Initiate program GE4T30. PIF Receive Request Listing is a product of the GE4T30.

(4) Review PIF Receive Request Listing for current status of PIFs.

(5) If all files have been received, run program GE4V00. PIF Verification Report/Gross Accounting Classification Charges Reports are products of the GE4V00.

(6) Create control card GE4T50 and run GE4T50 to request PIFs not received when the initial GE4T30 processed.

REFERENCE: AFM 177-372B, Volume I, Sections 4 and 5

b. FSO:

Not applicable.

4. TASK - Interface Biweekly Costs with BQ.

a. OPLOC:

(1) Run RBQI00 (BQ Interface). The 14L and 15L are products of the NBQI00 interface.

(2) Produce the Employee Directory Listing in the sort sequence that is the most helpful to clear BQ rejects.. It may be requested with or without disbursement codes and dollar amounts and multiple reports may be requested each run.

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- (a) Create the GE4R60 control card.
 - (b) Produce additional copies in different sort sequences based on requests by the base CSRs and base budget offices.
 - (c) Run GE4R60 as often as necessary until PIFs for the next pay period are received.
- (3) Correct all rejects on the 15L using the Employee Directory Listing.
- (a) Check the employee directory for RC/CCs with six nines (999999) which identify individuals causing the rejects.
 - (b) Check the directory for other invalid accounting classification data to identify individuals causing the rejects.
 - (c) If summary related, check the current Open Document Listing to ensure that the proper summary address is established.
 - (d) Contact the DCPS customer service representative to validate/identify correct accounting classifications.
 - (e) Process corrections to BQ system.
 - (f) Maintain records of all changes made to correct rejects because the current pay period accruals will be reversed the next pay period.
 - (g) Follow procedures in DFAS-DE/ANBC memo, Aug 30, 1994, Subject: "BQ processing of Defense Civilian Pay System (DCPS) transaction", when correcting rejected BQ transactions.
 - (h) Corrections to BQ transactions must be made to the same accounting information in the Manpower and Funding System to prevent recons during the end of month OBL Bump.
 - (i) Do SF 1081 or Journal Voucher (JV) as necessary to correct accounting records when the 1092 balance is correct and an adjustment is needed to BQ.
 - (j) Process by-others payments made by Air Force Standard Civilian Automated Pay System (AFSCAPS).

(k) Process BQ adjustments to accounting data for voluntary separation payments.

REFERENCE: AFM 177-372B, Volume I, Sections 6 and 7

b. FSO:

(1) Update DCPS Accounting Information.

(a) Correct Employee Accounting Classification data using the DCPS Accounting Classification Changes screen when:

- 1 New Hires.
- 2 Date End in Accounting Classification Changes screen.
- 3 Missing valid accounting elements.

(b) Correct default accounting classification data, when necessary using the DCPS Accounting Classification Employing Activity screen.

(2) When your base is responsible for servicing an associate's payroll records, that are chargeable to another ADSN, research the need to set up a pseudo Personnel Accounting Symbol (PAS) code.

(a) Contact DFAS-DE/FN for pseudo PAS code.

(b) Notify CPO to process the four digit pseudo PAS code that was provided by DFAS-DE/FN in the first four positions of DIN JAR (PAYROLL-ORG-CODE).

(c) Notify CPO to delete the pseudo PAS code from an employee's DCPS record when the unique funding situation is no longer appropriate.

(d) Provide the servicing DCPS payroll office all pertinent information needed to establish the pseudo PAS code in the DCPS tables. Points of contact for the DCPS tables at each payroll site are:

- 1 Denver - DFAS-DE/FNPI
DSN 926-8168.
- 2 Pensacola - DSN 922-5223 or
DSN 922-5217
- 3 Charleston - CSR Payroll Technician

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DSN 563-9632
DSN 563-9544

4 Omaha - DSN 272-3275

5. TASK - Create the Biweekly Personnel Cost Report from the PIF 2 Data.

a. OPLOC:

(1) Complete GE4M10 control card after receiving report that a good PIF 2 was received. Use control data from the summary page of the last M10 run. Run GE4M10 program.

(a) Run Indicator is "B" for first pay period in the month.

(b) Run Indicator is "M" for any other pay period paid in the month.

(c) Run Indicator is "R" for any subsequent runs within the same pay period to include processing adjustment transactions.

(2) Make all adjustments to the Biweekly Personnel Cost Report for incorrect accounting data and to correct payroll cost.

(3) When adjusting employee's pay, make sure the adjustments are made to the corresponding hours, government contributions and employee count.

(4) The GE4M10 has been changed to allow recycles to one prior pay period after the GE4T30 and GE4V00 is executed for the current pay period.

REFERENCE: AFM 177-372B, Volume I, Section 8

b. FSO:

Not applicable.

6. TASK - Perform Monthly Manpower and Funding Year-to-Date Functions.

a. OPLOC:

(1) Create the ME4M20 control card and run program ME4M20 to update year-to-date totals. Use control data from the summary page of the last GE4M10 and ME4M20.

(a) Run Indicator "I" is used for initial run or first run of new fiscal year.

(b) Run Indicator "M" is used for first run in month.

(c) Run Indicator "R" is used for adjustment/recycle runs.

(2) Process adjustments for non-payroll costs such as jury duty refunds, PCS moving allowances, clothing allowances and CONUS separation allowances.

(3) The initial M20 must be run before the M10 Biweekly Personnel Cost Report is run for the next pay period.

(4) Run the Monthly Personnel Cost Reconciliation, ME4B10 after confirming that the end-of-month MAFR processing is complete. Use control card NE4B10.

(a) Research all out-of-balances between 1092 and OBL shown on the report. Work closely with associates processing BQ rejects to make sure corrections are made to the same accounting information in both systems.

(b) Correct out-of-balances by adding to or subtracting from the amount on the 1092 using adjustment screen NE4M20A.

(c) Do SF 1081 or Journal Voucher (JV) as necessary to correct accounting records when the 1092 balance is correct and an adjustment is needed to BQ. (Note-This correction will be process in the following month; therefore, the 1092 or DBT must be footnoted for the valid out-of-balance condition.)

(d) Run recycle of ME4M20 to update the M2T file with current corrections.

(5) Create the Manpower and Funding 1092 Report by uploading control card ME4M30 after the 1092 and BQ balances.

(a) Produce one hard copy report and DDN file.

(b) Send DDN file to appropriate commands to arrive no later than the eleventh workday of the month following the month reported.

(c) Retain and file hard copy report.

(d) See AFM 177-372B, Volume 1, Section 11.5 for making adjustments to M30.

REFERENCE: AFM 177-372B, Volume I, Section 9-11

b. FSO:

Distribute Manpower and Funding products to the Budget office and other base-level recipients.

7. TASK - Process Required Semiannual Reports.

a. OPLOC:

Federal Employees Retirement System (FERS) Semiannual report is produced by the RE4F10 after the ME4M20 is complete for the months of March and September only. Run RE4F10, no control card is required. This report is included with the 1092 report sent to MAJCOM.

REFERENCE: AFM 177-372B, Volume I, Section 14

b. FSO:

Not applicable.

8. TASK - Perform End-of-Fiscal-Year and As Required Functions.

a. OPLOC:

(1) Review Fiscal Year-end messages from DFAS-DE and the DCPS Payroll offices.

(2) Prior to processing the first pay period of each new fiscal year, run program AE4T10 to create the prior year accounting data file, Table "B".

(3) Perform a mass change of accounting classification data when needed.

(a) Request an extract of Accounting Classification data from your DCPS payroll site.

(b) Process PC screen input of old and new accounting classification data using:

1 In the main menu of the MOOPS PC program, choose the "Local Application" option.

2 Enter the program name E4000.

screen. 3 Press the “F5” function key to activate the Mass Change

4 Enter the Old and New Accounting Classification Data

5 Upload the data file CPMASCHG.DAT to your host computer.

6 Run program NE4A40.

7 Review the output report “Individual Accounting Data-Mass
Change listing” to verify that input is correct.

8 Contact the DCPS payroll processing site to run the NR1C0,
Mass Update Accounting Classification Data, which will apply the changes to your
DCPS database.

 (4) Work with the FSO to makes sure all changes to the DCPS Employee
Accounting Classification Data are made prior to the split pay period at fiscal year end.

REFERENCE: AFM 177-372B, Volume I, Sections 13 and 16

b. FSO:

 Update DCPS Employee Accounting Classification Changes Screen and
Accounting Classification Employing Activity record as necessary.

9. TASK - Miscellaneous Customer Service Representative (CSR) Tasks.

a. OPLOC:

 (1) Collect jury duty fees for ANG units.

 (2) Wage and tax statement (W-2) processing.

b. FSO:

 Not applicable.

**10. TASK - Provide Customer Service as Currently Described in the CSR
Customer Service Guide and Customer Service Representative Users Manual,
DCPS-UM-02A.**

a. OPLOC:

 Not applicable.

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September 1997

b. FSO:

- (1) Provide data entry to update Master Employee Record (MER) for:
 - (a) Address changes.
 - (b) Allotments (starting, stopping, changing).
 - (c) Federal, State, and Local Tax authorizations.
 - (d) Savings Bonds.
 - (e) Charity.
 - (f) NGUS data.
 - (g) Advanced/Restored leave.
 - (h) Adjustments to Annual leave, Sick leave, and miscellaneous leave such as Compensatory time, etc.
 - (i) Direct deposits or EFT of net pay.
 - (j) Organization authorizations/cancellations.
 - (k) Retroactive T&A adjustments.
 - (l) Accounting information/Employing activity table maintenance.
 - (m) Employing activity.
- (2) Respond to customer/associate questions by accessing the DCPS on-line inquiry history files.
- (3) Perform liaison duties between the Employing activity, Associates, Civilian Personnel Office and the OPLOC.
- (4) Prepare requests for Special Pay, and request for replacement checks.
- (5) Process Unemployment Verification for separated employees requesting unemployment compensation, and process Verification of Employment for loan applications.

(6) Perform timekeeper training as required.

(7) Collect jury duty fees.

REFERENCE: DCPS CUSTOMER SERVICE REPRESENTATIVE USERS
MANUAL, DCPS-UM-02A

11. TASK - Ensure Timely Input and Processing of Time and Attendance Forms.

a. OPLOC:

Not applicable.

b. FSO:

(1) T&As are prepared, maintained and input into DCPS by the assigned timekeepers or Customer Service Representatives (CSR).

(a) On-line input using local file transfer application (i.e. SNA Gateway).

(b) Source Data Automation (SDA) input for bases without connectivity, merge T&A files and transmit to the payroll processing site.

(c) Data entry of T&As must be accomplished no later than close of business Monday prior to payday. NOTE: All T&As must be certified by an authorized certifying official and maintained on file for 3 years.

(d) Ensure work schedule changes are updated prior to T&A input for the current pay period.

(2) On Friday/Monday before payday, run P6605R02 Missing Time/Created Leave Report option 10 from the T&A menu in DCPS.

(a) Listing will print in CSR office.

(b) Review list; if T&As are missing, contact appropriate timekeepers for input.

(3) On Tuesday before payday, run P6608R01 Invalid Transaction Report by accessing T&A menu option 10, followed by option 2, from the T&A menu.

(a) Resolve T&A problems identified through batch interface.

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(b) Assist timekeepers and payroll office in the resolution of problems.

(4) Copy of Military Orders and Jury Duty Summons must be provided to the CSR for verification on current pay period. The Certified copy of Military Orders and the Jury Duty letter of attendance must be provided to CSR upon completion of tours of duty. Upon receipt of the documentation and collection of jury duty fees, the CSR must clear outstanding leave from the DCPS suspense file by using the Leave Certification screen.

REFERENCE: Customer Service Representative Users Manual, DCPS-UM-02A.

CHAPTER 10
MILITARY PAY

A. DEFENSE JOINT MILITARY PAY SYSTEM - ACTIVE COMPONENT (DJMS-AC).

1. TASK - Validate Pay and Allowance Entitlements.

When a member of the Air Force performs specific types of duty and or meets other criteria specified in the Department of Defense Financial Management Regulation (DoDFMR) Volume 7, Part A, he or she may be entitled to receive certain additional allowances and or entitlements which require substantiating documentation to support the payment (reference DFAS-DEM 177-373, volume I, attachment 25).

- a. **OPLOC:**
Not applicable.

- b. **FSO:**

NOTE: Attachment 25 contains a list of all verifications, reconciliations, and recertifications required. Also, see TASK 9 for recertification procedures.

- c. **ANG:**

Supporting documentation will be prepared by the FSO/ANG.

2. TASK - Establish Pay Account

When a member enters active duty, a skeleton Master Military Pay Account (MMPA) is established by the Air Force Military Personnel Center (AFMPC), using an E203 transaction. This type of transaction is known as an accession. The accession is completed upon graduation from basic training or upon arrival at the member's first permanent duty station. **There is no FSO input for this type of transaction.**

3. TASK - Maintain Master Pay Account.

The MMPA is maintained in the Defense Joint Military Pay System (DJMS) at the Defense Finance and Accounting Service-Denver Center (DFAS-DE) and is updated daily to provide an accurate reflection of the member's entitlements and status (reference DFAS-DEM 177-373, volume I, chapter 2).

NOTE: This function involves processing source documents reflected in TASKS 6 & 7.

4. TASK - Disbursement and Collection Processing.

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Although DFAS-DE maintains the MMPA and most members are paid centrally, there will be times that the FSO will have to make cash disbursements and collections (reference DFAS-DEM 177-373, volume I, chapters 26, 30-31, 35-36, 52, 54, and 65).

a. OPLOC:

Not applicable.

b. FSO:

(1) Manually prepare disbursement voucher for local accounting and finance authorized payments:

- (a) Determine eligibility for payment and amount due.
- (b) Prepare voucher (AF Form 265/DD Form 117).
- (c) Obtain voucher certification from appropriate certifying official.
- (d) Break down voucher as follows:

1 Send original and one copy to the local cashier.

2 Retain one copy for Merged Accountability and Fund Reporting (MAFR) and input on appropriate business day.

3 For payment to members of other services, mail one copy to the appropriate DFAS center and provide one copy (For-Others), to the local Accounting Liaison Office.

(e) Input payment to MMPA via Jumps Data Collection (JDC) (reference TASK 7).

(2) Prepare collection voucher (DD Form 1131) for local cash collections:

- (a) Determine if there is a valid debt on the member's MMPA.
- (b) For collection of anticipated debts, see (3) below.
- (c) Prepare DD Form 1131 and distribute as stated in (1)(d)(1-2).
- (d) Input the collection (C203) via JDC to update the MMPA.

(3) Do the following for cash collection of anticipated debts for members separating or retiring:

- (a) Determine the amount of the debt.
- (b) Collect the total amount into the local FSO suspense account (57X6875). Contact the Accounting Liaison Office to determine the appropriate MAFR transaction.
- (c) After the member's MMPA goes into "V" status (Date of Separation (DOS) + 20), verify from the MMPA that a debt was generated.
- (d) Once the debt has been created, remove the amount from the local suspense account and process the collection using an SF 1081, Transfer Between Appropriation.
- (e) If no debt actually exists, or if there was an over collection, refund the money to the member by check against the suspense account (reference TASK 4(1)).

(4) For replacement check procedures, follow (a) thru (e) below:

NOTE: At times, members will notify the FSO of non-receipt of checks. These checks may include Selective Reenlistment Bonuses or Advance Pays that were mailed directly to the member.

- (a) Have the member complete a DD Form 2660, Statement of Claimant Requesting Recertified Check.
- (b) Submit original DD Form 2660 to the local cashier liaison.
- (c) Advise member that it will take approximately 6 weeks to determine if the check is outstanding with the Treasury Department.
- (d) Receive information from the local cashier when the Daily Advice of Status (DAS) has been received and what action is required.
- (e) If the check is still outstanding, process a disbursement voucher using appropriation 57F3880 (reference TASK 4 (1)).
- (f) Annotate the Replacement Check Control Log with the voucher number, date paid, member's name and SSN, and original voucher information.
- (g) Maintain one copy of the replacement voucher with your control log.

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NOTE: Do not process this voucher in DJMS.

(5) For Electronic Funds Transfer (EFT) rejects, the FSO will:

- (a) Receive notice from the local cashier liaison of any EFT rejects.
- (b) Using TASK 4 (2), collect the amount into the local suspense account (57X6875).
- (c) Using TASK 4 (1), disburse the same amount, using the corrected information, from the suspense account.

NOTE: Do not process this voucher in DJMS.

c. ANG:

Assist Host FSO/AF with gathering and preparing locally negotiated documentation.

5.. TASK - Calculate Pay.

Transient or casual payments are payments made to members away from the home stations. Partial payments are payments made to individuals at their home stations. One-time pay authorizations are issued by DFAS-DE based on special events or conditions creating entitlement to them (reference DFAS-DEM 177-373, volume I, chapters 3, 36, 37 and 77).

a. OPLOC:

Not applicable.

b. FSO:

(1) Casual/Partial Payments:

(a) Air Force - Using the Format ID (FID) PN or PH pay line, divide it by 15, and multiply by the number of days to pay.

(b) For Cross Disbursements (ARMY, NAVY, MARINE, and COAST GUARD), the FSO:

1 Verify identification and status.

2 Calculate entitlement using either the member's current Leave and Earning Statement (LES) or member's current hand carried pay record.

3 If (2) documents are unavailable, or if there is any question of their validity, contact the appropriate DFAS center to determine eligibility for payment.

(2) Other:

(a) Receive one-time authorization via JDC output (i.e., PL, PQ, PJ).

(b) Determine validity of payment by reviewing appropriate documentation and the MMPA.

(c) See TASK 4 for voucher preparation.

c. ANG:

FSO/ANG will assist Host FSO/AF with gathering and preparing locally negotiated documentation.

6. TASK - Initiate Pay Adjusting Documents

When the FSO becomes aware, through various sources (i.e., housing, member, notification of debt), of the need to adjust a member's pay, proper supporting documentation must be prepared in accordance with General Accounting Office (GAO) and regulatory requirements (reference DFAS-DEM 177-373, volume I, chapter 1-82).

a. OPLOC:

Not applicable.

b. FSO:

(1) Receive/Prepare Documents (i.e., AF Form 594, AF Form 3502, DD Form 2558, TD Form W4).

(2) Ensure documentation is complete and all necessary supporting documents are attached.

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(3) Verify the document against the MMPA and determine required action (i.e. start, stop, change) based on the request received.

(4) Take the following action based on the type of document listed below:

(a) Allotments and Bonds (reference DFAS-DEM 177-373, volume I, chapters 57 & 58):

- 1 Obtain company code, if applicable.
- 2 Determine whether it is a discretionary or non-discretionary allotment.
- 3 Determine the type of recipient (1 individual or 6 financial organization).

(b) Entitlement (reference DFAS-DEM 177-373, volume I, chapter 9-37):

- 1 Determine FID.
- 2 Validate propriety of entitlement.
- 3 Obtain document certification from appropriate official.

(c) Deduction/Debt (reference DFAS-DEM 177-373, volume I, chapters 56, 69-72):

- 1 Determine deduction type.
- 2 Prepare documentation as required.
- 3 Air Force personnel (Military Personnel Flight (MPF) or AFMPC) initiate deduction for Servicemen's Group Life Insurance (SGLI), Armed Forces Retirement Home (AFRH), Dependent Dental Plan (DDP), Montgomery GI Bill (MGIB), etc.

(d) Involuntary Allotments.

NOTE: All involuntary allotments will be verified by DFAS-Cleveland Center, who will notify DFAS-DE to process the allotment against the member's pay.

c. ANG:

FSO/ANG will assist Host FSO/AF with gathering and preparing locally negotiated documentation.

7. TASK - Process Pay Adjusting Documents

Upon receipt of pay adjusting documents from authorized sources, the FSO ensures all necessary information and certifications are included. If so, the documents are processed against the MMPA via JDC (reference DFAS-DEM 177-373, volume I, chapter 2).

a. OPLOC:

Not applicable.

b. FSO:

(1) Input transactions into JDC.

(2) Send Documents to Quality Examination (QE).

(3) QE verify data input against source documents.

(4) Transmit transactions to DFAS-DE via JDC.

(5) Receive update results after central cite update (reference DFAS-DEM 177-373, volume I, chapter 3).

(6) Clear rejected transactions from the reject listing within 3 business days.

(7) Attach processed original documents to the original Document Transmittal Listing (DTL) for monthly submission to DFAS-DE/WADR.

(8) Maintain duplicate copies of the source documents with the duplicate copy of the DTL.

c. ANG:

Input transactions into IMPS or JCD-III to the extent that the transactions are available to the FSO/ANG (i.e., allotments, BAQ, tax adjustments and CBPO pay-affecting transactions).

8. TASK - Distribution of Leave and Earning Statements (LES) and Net Pay Advice (NPA).

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LESs and NPAs are received via bulk mail from DFAS-DE (reference DFAS-DEM 177-373, volume 1, chapter 7).

a. OPLOC: Not applicable.

b. FSO:

(1) Receive statements in Postal Service Center (PSC) number and Unit order.

(2) For Geographically Separated Units (GSU), include a site identifier in the SC04 (change LES address) transaction to enable members to receive pay products (LES and NPA, TD Form W2), from DFAS-DE at their location.

(3) Upon receipt from DFAS-DE:

(a) Breakdown the statements by PSC and individual unit addresses.

(b) Distribute statements using local Base Information Transfer System (BITS).

(4) If member claims non-receipt, re-issue statement using Jumps Leave and Earning Statement (JLES) on-line applications.

c. ANG:

Upon receipt of LES/NPA from host FSO/AF, ensure distribution to members.

9. TASK - Pay and Allowance Entitlement
Recertifications/Verifications.

Periodically, as stated in DFAS-DEM 177-373, volume I, chapter 32, and attachment 25, members are required to recertify entitlement to specific payments received. Additionally, the FSO is required to work with other Air Force organizations to verify the validity of payments certain members receive.

a. OPLOC:

Not applicable.

b. FSO:

(1) Automated Recertification:

- (a) Receive control listing from DFAS-DE.
- (b) If applicable, send to unit for distribution to member.
- (c) Establish suspense for receipt of completed statements (DFAS Form 704).
- (d) If completed statements are not returned by due date, see (3) below.

(2) Manual Recertifications:

- (a) When notified member is to PCS, establish suspense to ensure recertification is accomplished within 45 days prior to departure, unless completed within the last 6 months of the departure date.
- (b) When notified member is to separate, ensure a completed AF Form 987 is completed and maintained in the member's Separation Work File (SWF).
- (c) If statements are not received by the due date (30 days from the date the member receives the form), see (3) below.
- (3) When recertification is late, reference DFAS-DEM 177-373 chapter 32, paragraph 6.
- (4) For Retention of Recertification, reference DFAS-DEM 177-373, chapter 32, paragraph 7.
- (5) For entitlement verifications that involve outside organizations (i.e., Flight Management Office, Unit Commanders, Housing), reference DFAS-DEM 177-373, volume I, chapters 22, 25, and 26).

c. ANG:

FSO/ANG will assist Host FSO/AF with gathering and preparing locally negotiated documentation.

10.. TASK - Preparation and Distribution of W-2s

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DFAS-DE is responsible for the preparation and distribution, to the FSO, of all active duty W-2s (reference DFAS-DEM 177-373, volume I, chapter 56).

a. OPLOC:

Not applicable.

b. FSO:

(1) DFAS-DE will distribute W-2s in the same manner as LESs and NPAs.

(2) If member claims non-receipt:

(a) Receive request for duplicate W-2 from service member.

(b) Sign on to the 5 Year Tax History and execute the W-2 reissue.

(c) Once JBTO updates, download W-2 information and print the W-2.

c. ANG:

(1) Ensure distribution of W-2s in same manner as LES/NPA.

(2) If member claims non-receipt of W-2:

(a) Receive request for duplicate W-2 from service member.

(b) Sign-on to the 5 Year Tax History and execute the W-2 reissue as a Central Issue (generates W-2 from DFAS-DE).

(c) Advise member to expect receipt of re-issue in approximately 2 weeks.

**11.. TASK - Electronic Input to Pay System from
Outside Sources (i.e., AFMPC, Army and Air Force Exchange Service)**

Certain organizations outside the FSO are authorized to process specified transactions against a member's MMPA under specific guidelines established via agreements between

DFAS and those organizations (reference DFAS-DEM 177-373, volume I, chapters 39, 46-48, 50-53, and 71).

a. OPLOC:

Not applicable.

b. FSO:

NOTE: Receive management notices and the Transactions Originated By-Others Listing, and review them to determine if any action is required.

c. ANG:

Process CBPO-generated transactions in accordance with AFM 177-373, volume III, chapter 24.

12.. TASK - Special Action/Management Case Files.

Under certain conditions, and based on the member's status, the FSO is required to establish a management case file which contains specific documents and maintained to support actions taken against the MMPA (reference DFAS-DEM 177-373, volume I, chapters 2, 46-48, 50-51, and 72).

a. OPLOC:

Not applicable.

b. FSO:

(1) Bankruptcy, Garnishments, and Tax Levies:

(a) DFAS-DE processes all documents relating to the case.

(b) DFAS-DE then notifies the servicing FSO by electronic mail (ECCS).

(c) Servicing FSO notifies the member.

(2) Absent Without Leave (AWOL), Deserter, and Confinement:

(a) The local MPF or AFMPC processes transactions to update the member's status.

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(b) The servicing FSO receives a copy AF Form 2098, Duty Status Change from MPF, and establishes the Management Case File to include all pertinent documents.

(c) At time specified in DFAS-DEM 177-373, volume I, chapter 2, forward file to DFAS-DE.

c. ANG:

(1) Bankruptcy, Garnishments, and Tax Levies:

When notified by host FSO/AF, notify member.

(2) Absent Without Leave (AWOL), Deserter, and Confinement:

Act as liaison between local MPF or AFMPC and host AF/FSO..

13.. TASK - Prepare Management/Statistical Reports

Management and Statistical Reports are prepared and distributed by DFAS-DE and are used by the QE section to alert the FSO of trends and potential problem areas. Some examples of these reports are:

a. Separation Indebtedness Report - Used to determine the number of members separating in debt, and corrective action necessary to prevent future occurrences.

b. Open or Suspended Questionable Indebtedness Listing - Used to determine debts that are suspended or are questionable due to the rate of collection.

c. DJMS Input Statistics Report - Used to determine number of processed and rejected transactions on a monthly basis (reference DFAS-DEM 177-373, volume I, chapters 52 and 69).

NOTE: The ANG will research and justify any trends and/or problems identified by Host FSO/AF.

14. TASK - Reconcile Pay/Personnel Mismatch

Periodically, the pay and personnel systems are interfaced and discrepancies identified must be resolved by either military pay or MPF (reference DFAS-DEM 177-373, volume I, chapter 26, paragraph 19, attachment 25).

a. OPLOC:

Not applicable.

b. FSO:

(1) Receive the report from DFAS-DE and forward one copy to the MPF.

(2) Review the MMPA to determine if corrections have already been made.

(3) Work mismatch per DFAS-DE 177-373, volume I, chapter 26, processing changes to the MMPA as needed.

(4) Complete AF Form 528, Dependency Discrepancy Report:

(a) Forward to MPF for their signature.

(b) Upon return from MPF, make a copy of the annotated report and AF Form 528.

(c) Maintain one copy of the annotated listing and AF Form 528.

(d) Return completed report and AF Form 528 to DFAS-DE, with a copy to MAJCOM.

c. ANG:

Review and research discrepancies as warranted.

15. TASK - Compute Final Pay and Allowances.

When members separate or retire, the local FSO must manually compute the amount to pay each member. Although DJMS provides a computer generated final pay authorization, FSOs must ensure these payments are proper prior to release to the member (reference DFAS-DEM 177-373, volume I, chapter 52).

a. OPLOC:

Not applicable.

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b. FSO:

(1) Create Separation Work File (SWF) to include such items as separation orders, leave documents, out-processing checklist, etc.

(2) Monitor MPF submission/resubmission of retirement and separation data.

(3) Review MMPA for debts requiring accelerated collection action.

(4) Maintain terminal leave log and issue leave numbers as required.

(5) Review What-If Separations; complete AF Form 350 Separation Pay Worksheet; and check the FID NT line for computed separation payment.

(6) If the manually computed amount differs from the computer generated authorization, send DFAS-DE/FJP an ECCS message to include amount paid, voucher number, date paid, and the reason for the difference, within 10 days of payment.

c. ANG:

(1) Act as MPF for submission of separation or retirement data to Host FSO/AF.

(2) Act as liaison between member and Host FSO/AF.

(3) Forward terminal leave request to Host FSO/AF for issuance of leave number, as required.

16. TASK - Process In-Service Debts

A member may become indebted to the United States and its instrumentalities for various reasons (i.e., overpayment of pay and allowances) while serving on active duty. As a general rule, debts should be collected in cash (see TASK 4); however, statutory authority exists to collect the debt by lump sum or installment payments via JDC. The processing of in-service debts varies depending on the type of debt, the activity holding the debt, and the amount of the debt (reference DFAS-DEM 177-373, volume I, chapters 69-72).

a. OPLOC:

Not applicable.

b. FSO:

(1) Receive notification of debt or determine existence of debt (i.e., DD Form 139, recertification or verification of entitlements, etc.).

(2) Ensure supporting documentation is provided and debt is valid.

(3) Verify that due process, if required, has been provided to the member (DFAS-DEM 177-373, volume I, chapter 69):

(a) Notify member of the right to apply for remission, waiver, claim, rebuttal or appeal.

(b) Advise member of the right to inspect relevant documentation.

(c) Assist member in the development of debt relief action.

(4) Create management case file to include all supporting documentation (i.e., notification letter, DD Form 139, debt computation).

(5) Process the debt to the MMPA via JDC:

(a) Ensure scheduled collection amount is within the limits established by law (i.e., no more than two thirds of disposable pay under 37 U.S.C. 1007c).

(b) Ensure debt collection is suspended after application for remission has been received.

(c) Ensure debts owed to local activities contain a company code, if applicable.

c. ANG:

(1) Verify that due process has been provided to member.

(2) Forward all debt documentation to Host FSO/AF for input.

17. TASK - Merged Accountability and Fund Reporting (MAFR)

For each voucher reported in DJMS, there must be a corresponding entry in the General Accounting System (BQ). These amounts will be reported in BQ by Budget Project Account

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Code (BPAC) 510 (officer) and 530 (enlisted). These monthly totals must be identical in both systems (reference DFAS-DEM 177-373, volume I, chapter 76).

a. OPLOC:

(1) Financial Statements and Reports Branch:

(a) Notify local FSO of any daily out-of-balance conditions using the IPC/BQ Reconciliation List.

(b) Provide Daily Audit List (DAL) and Selective Transactions History List to the FSO via distributive print.

(c) Provide JUMPS/MAFR Reconciliation List via distributive print after end-of-month processing.

(d) Provide DFAS-DE/FJF with one copy of the JUMPS/MAFR Reconciliation List after processing end-of-month, for all bases assigned to their Accounting Disbursing Serial Number (ADSN).

(e) Provides assistance with voucher balancing when a voucher has been erroneously charged to P510 or P530.

b. FSO:

(1) Input each voucher into BQ on a daily basis.

(2) Correct any out-of-balance conditions identified by the accounting liaison.

(3) Using DAL, Selective Transactions History List, and the (DTL), ensure each MAFR transaction is balanced with DJMS:

(a) Compare the voucher number on the DAL to the DTL to ensure they are correct.

(b) Ensure the BPAC (510 and 530) matches the JDC input.

(c) Ensure the total of each voucher is reported in MAFR as it is in DJMS.

(d) For vouchers erroneously charged to P510 or P530, contact OPLOC for assistance.

(4) Upon receipt of the JUMPS/MAFR Reconciliation Listing from the OPLOC:

- (a) Using List Enhancement, break down the listing by voucher number.
- (b) Reconcile DJMS and MAFR by comparing each voucher on the listing to the MP-19-173 Voucher Balancing/MAFR Reconciliation Report that is received from JDC.
- (c) Send one copy of the JUMPS/MAFR Reconciliation List to DFAS-DE/FJF.
- (d) Maintain one copy of the JUMPS/MAFR Reconciliation List and the MP-19-173 Report until each month is in balance.

c. ANG:

Not applicable.

18. TASK - Dependency Determination Processing

Members of the military are authorized to claim secondary dependents (i.e., parents, children born out of wedlock, incapacitated children). In order to receive any allowances for this type of dependent, a dependency determination must be made. DFAS-DE/FJPD processes all dependency determinations using supporting documentation compiled by the FSO (reference DFAS-DEM 177-373, volume I, chapter 26).

a. OPLOC: Not applicable.

b. FSO:

- (1) Evaluate dependency potential:
 - (a) Interview member to determine circumstances.
 - (b) Assist member in completing forms (i.e., AF Forms 1865, 1866, and 1868).
 - (c) Refer member to MPF when required.
 - (d) Review package for accuracy and completeness.
 - (e) Create management file that includes one copy of all documents.

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(f) Annotate Dependency Determination Control Log:

1 Name, SSN, Date received, and Type of Dependency.

2 Assign control number and include on upper right hand corner of the form.

3 Annotate the date the determination was submitted to DFAS-DE/FJPD.

(g) Forward the original and one copy of all completed forms to DFAS-DE/FJPD.

NOTE: DFAS-DE/FJPD notifies the member, FSO, and MPF of the determination results in writing. FJPD completes a DD Form 139 and sends to DFAS-DE/FJPA or FJPB to start, stop, or change BAQ as appropriate.

c. ANG:

(1) Evaluate dependency potential:

(a) Interview member to determine circumstances.

(b) Assist member in completing forms (i.e., AF Forms 1865, 1866, and 1868).

(c) Refer member to MPF when required.

(d) Review package for accuracy and completeness.

(e) Create management file that includes one copy of all documents.

(f) Annotate Dependency Determination Control Log:

1 Name, SSN, date received, and type of dependency.

2 Assign control number and include on upper right hand corner of the form.

3 Annotate the date the determination was submitted to DFAS-DE/FJPD.

(g) Forward the original and one copy of all completed forms to DFAS-DE/FJPD.

NOTE: DFAS-DE/FJPD notifies the member, FSO, and MPF of the determination results in writing. FJPD completes a DD Form 139 and sends to DFAS-DE/FJPA or FJPB to start, stop, or change BAQ as appropriate.

B. Defense Joint Military Pay System - Reserve Component (DJMS-RC.

1. TASK - Validate Pay and Allowance Entitlements

When a member of the Air National Guard performs specific types of duty and or meets other criteria specified in the Department of Defense Financial Management Regulation (DoDFMR) Volume 7, Part A, he or she may be entitled to receive certain additional allowances and or entitlements which require substantiating documentation to support the payment (reference AFM 177-373, volume III).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

NOTE: AFM 177-373, volume III, contains a list of all verifications, reconciliations, and recertifications required. Also, see TASK 9 for recertification procedures.

2. TASK - Establish Pay Account

When a member enters the Air National Guard, a skeleton Master Military Pay Account (MMPA) is established by the Air Force Military Personnel Center (AFMPC). The servicing ANG CBPO flows the gain transaction through the Personnel Data System, which flows through AFMPC and generates the AA1 to gain the pay account. This type of transaction is known as an accession. The accession is submitted upon enlistment.

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a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG: Complete accession by submitting A06, A07, and A08 in accordance with AFM 177-373, volume III, chapter 2.

3. TASK - Maintain Master Pay Account

The MMPA is maintained in the Defense Joint Military Pay System - Reserve Component (DJMS-RC) at the Defense Finance and Accounting Service-Denver Center (DFAS-DE) and is updated regularly to provide an accurate reflection of the member's entitlements and status (reference AFM 177-373, volume III).

NOTE: This function involves ANG FSO processing source documents as reflected in TASKs 6 and 7.

4. TASK - Disbursement and Collection Processing

Although DFAS-DE maintains the MMPA and most members are paid centrally, there will be times that the FSO will have to make cash disbursements and collections (reference AFM 177-373, volume III, chapter 32).

a. OPLOC:

Make disbursement and MAFR input based on source documentation from ANG FSO.

b. FSO:

Not applicable.

c. ANG:

(1) Daily prepare disbursement voucher for local accounting and finance authorized payments (manual):

- (a) Determine eligibility for payment and amount due.
- (b) Prepare voucher (AF Form 265/DD Form 117).
- (c) Obtain voucher certification from appropriate certifying official.
- (d) Voucher breakdown:

1 Send original and one copy to the OPLOC.

2 Forward one copy to the OPLOC for Merged Accountability and Fund Reporting (MAFR) input on appropriate business day.

(e) Input payment to MMPA via Integrated Military Pay System (IMPS) (reference TASK 7).

(2) Replacement check procedures. At times, members will notify the ANG FSO of non-receipt of checks. These checks may include payments for duty performed or bonuses that were mailed directly to the member. Follow these procedures to reissue the check:

(a) Have the member complete an AF Form 326, Request for Replacement Check.

(b) Submit original AF Form 326 to the DFAS-DE in accordance with AFM 177-373, volume III, chapter 7, paragraph 7.2.2.

(c) Advise member that it will take approximately 60-90 days to determine if the check is outstanding with the Treasury Department.

(d) DFAS-DE will reissue check upon notification from U.S. Treasury Department of uncashed check.

(e) Maintain one copy of the AF Form 326 for follow-up action as required.

(3) Electronic Funds Transfer (EFT) rejects:

(a) DFAS-DE will review pay account for Direct Deposit changes:

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1 If Direct Deposit has not changed, DFAS-DE will stop Direct Deposit and mail check to pay account address. Notice will be sent to ANG FSO via DJMS-RC By-Others Input Transactions Report (PCN: UH022-0166).

2 If Direct Deposit has changed, DFAS-DE will forward EFT to new financial institution/account.

5. TASK - Calculate Pay.

Partial payments are payments made to individuals manually. It is paid when member is due pay and/or entitlements and uncontrolled situations prevent paying member via DJMS-RC (reference AFM 177-373, volume III, chapter 23).

a. OPLOC:

Disburse funds as determined by ANG/FSO.

b. FSO:

Acts as a Liaison to create documentation required for payment by the OPLOC. This is done in the absence of an ANG unit.

c. ANG:

Review pay account to determine entitlement due member and appropriation needed to account for funds (i.e., Annual Training, Special Training, Unit Training Assemblies, etc.). Provide paying station with completed DD Form 117, Military Payment Voucher.

6. TASK - Initiate Pay Adjusting Documents

When the FSO becomes aware, through various sources (i.e., housing, member, notification debt), of the need to adjust a member's pay, proper supporting documentation must be prepared in accordance with General Accounting Office (GAO) and regulatory requirements (reference AFM 177-373, volume III).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

(1) Receive/Prepare Documents (i.e., AF Form 594, AF Form 3502, DD Form 2558, TD Form W4).

(2) Ensure documentation is complete and all necessary supporting documents are attached.

(3) Verify the document against the MMPA and determine required action (i.e. start, stop, change) based on the request received.

(4) Take the following action based on the type of document listed below:

(a) Entitlement (reference AFM 177-373, volume III).

1 Determine Transaction Indicator Number (TIN).

2 Validate propriety of entitlement.

3 Obtain document certification from appropriate official.

(b) Deductions/Debts (reference AFM 177-373, volume III, chapter 32).

1 Determine deduction type.

2 Prepare documentation as required.

3 ANG personnel (Military Personnel Flight (MPF) or AFMPC) initiate deductions for Servicemen's Group Life Insurance (SGLI).

(c) Involuntary Deductions:

1 Bankruptcies and Tax Levies are verified by DFAS-DE/DGG. They in turn will determine legality of indebtedness and forward memorandum to DFAS-DE/FJPG for their collection action and notification to the member and ANG-FSO.

2 Garnishments are verified by DFAS-Cleveland Center (DFAS-CL). They in turn will determine legality of garnishment, take appropriate action and notify member and ANG-FSO of collection action.

7. TASK - Process Pay Adjusting Documents

Upon receipt of pay adjusting documents from authorized sources, the ANG FSO ensures all necessary information and certifications are included. If so, the documents are processed against the MMPA via IMPS (reference AFM 177-373, volume III).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

(1) Input transaction into IMPS.

(2) Transmit transactions to DFAS-DE via ANG Data Collection Network (SEADog) (reference AFM 177-373, volume III, chapter 3).

(3) Receive update results after central cite update (reference AFM 177-373, volume III, chapter 3).

(4) Clear rejected transactions from the reject listing within 2 business days.

(5) Maintain processed original documents as specified in AFM 12-50.

8. TASK - Distribution of Leave and Earning Statements (LES)

LESs are mailed from DFAS-DE to members' pay account addresses (reference AFM 177-373, volume III, chapter 7, paragraph 7.4).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

(1) If member claims non-receipt, provide necessary information via retrieval from on-line inquiry or microfiche reports.

**9. TASK - Pay and Allowance Entitlement
Recertifications/Verifications**

Periodically, as stated in AFM 177-373, volume III, chapter 14, members are required to recertify entitlement to specific payments received.

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

(1) Recertification:

(a) Receive control listing from ANG MPF/CBPO or locally developed program.

(b) If applicable, send to unit for distribution to member.

(c) Establish suspense for receipt of completed statements.

(d) If completed statements are not returned to military pay by due date, take action to stop entitlement.

(2) Restart entitlement upon receipt of commander's letter of explanation for late recertification and completed recertification documentation.

(3) Retention of Recertification (reference AFM 177-373, volume III, chapter 14, paragraph 14.8).

10. TASK - Preparation and Distribution of W-2s

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DFAS-DE is responsible for the preparation and distribution, to the members' MMPA personal address, of all ANG W-2s (reference AFM 177-373, volume III, chapter 3).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

(1) DFAS-DE will distribute W-2s in the same manner as LESS.

(2) If member claims non-receipt: (Member requests W2 from ANG payroll office. If payroll office has not received returned W2, action is taken to generate duplicate W2 from Central Site (DFAS-DE). No W2s will be manually typed.)

(a) Receive request for duplicate W-2 from service member.

(b) Sign on to the 5 Year Tax History and execute the W-2 reissue at Central Site (DFAS-DE).

(3) All corrected W2s will be processed by DFAS-DE/FJPR.

11. TASK - Electronic Input to Pay System from Outside Sources. AFMPC is authorized to process specified transactions against a member's MMPA under specific guidelines established via agreements between DFAS and AFMPC (reference AFM 177-373, volume III, chapter 43).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

NOTE: Review By-Others listing to determine if any action is required.

12.. TASK - Special Action/Management Case Files

Under certain conditions, and based on the member's status, the FSO is required to establish a management case file which contains specific documents, maintained to support actions taken against the MMPA (reference AFM 177-373, volume III).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

For example, Incapacitation Pay Files, copy of documentation sent to DFAS Centers for Collection action, Partial Payments Log, indebtedness case file, etc.

13. TASK - Prepare Management/Statistical Reports

Management and Statistical Reports are prepared and distributed by DFAS-DE and are used by the ANG Military Pay section to alert the ANG FSO of trends and problem areas. Some examples of these reports are:

a. Unsatisfied Debts at Separation Report - Used to identify funds due U.S. at time of separation of DJMS-RC members.

b. DJMS-RC Accounts Receivable Inventory - Field Use - Used to track status of debts.

REFERENCE: AFM 177-373, volume III, appendix D.

14.. TASK - Reconcile Pay/Personnel Mismatch

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On a semiannual basis, ARPC provides listings of incompatible data elements contained in PDS master personnel records compared with the same data elements in DJMS-RC MMPAs. Master listings are provided to ANGRC; copies are distributed to the appropriate ANG FSO (reference AFM 177-373, volume III, chapter 39).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

- (1) Receive the report from ANGRC.
- (2) Review the MMPA to determine corrective action required.
- (3) Process changes necessary to MMPA and annotate listing of action taken.

15.. TASK - Process In-Service Debts

A member may become indebted to the United States and its instrumentalities for various reasons (i.e., overpayment of pay and allowances). The processing of in-service debts varies depending on the type of debt, the activity holding the debt, and the amount of the debt (reference AFM 177-373, volume III, chapter 32).

a. OPLOC:

Not applicable.

b. FSO:

Not applicable.

c. ANG:

- (1) Receive notification of debt or determine existence of debt (i.e., DD Form 139, recertification or verification of entitlements, etc.).

(2) Ensure supporting documentation is provided and debt is valid.

(3) Verify that due process, if required, has been provided to the member (DFAS-DEM 177-373, volume I, chapter 69).

(a) Member has been notified of the right to apply for remission, waiver, claim, rebuttal or appeal.

(b) Member has been advised of the right to inspect relevant documentation.

(c) Assist member in the development of debt relief action.

(4) Create management case file, to include all supporting documentation (i.e., notification letter, DD Form 139, debt computation).

(5) Process the debt to the MMPA via IMPS.

(a) Ensure scheduled collection amount is within the limits established by law (i.e., no more than two thirds of disposable pay) under 37 U.S.C. 107c. (See DoDFMR, Volume 7a, part 7, chapter 7 for additional information.)

(b) Ensure debt collection is suspended after application for remission has been received.

(c) Ensure debts owed to local activities contain a company code, if applicable.

16.. TASK - Dependency Determination
Processing

Members of the military are authorized to claim secondary dependents (i.e. parents, children born out of wedlock, incapacitated children). In order to receive any allowances for this type of dependent, a dependency determination must be made. DFAS-DE/FJPD processes all dependency determinations, using supporting documentation compiled by the FSO.

REFERENCE: DFAS-DEM 177-373, volume I, chapter 26.

a. OPLOC:

Not applicable.

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b. FSO:

(1) Evaluate dependency potential:

- (a) Interview member to determine circumstances.
- (b) Assist member in completing forms (i.e., AF Forms 1865, 1866, and 1868).
- (c) Refer member to MPF when required.
- (d) Review package for accuracy and completeness.
- (e) Create management file that includes one copy of all documents.
- (f) Annotate Dependency Determination Control Log:
 - 1 Name, SSN, date received, and type of dependency.
 - 2 Assign control number and include on upper right hand corner of the form.
 - 3 Annotate the date the determination was submitted to DFAS-DE/FJPD.
- (g) Forward the original and one copy of all completed forms to DFAS-DE/FJPD.

NOTE: DFAS-DE/FJPD will notify the member, FSO, and MPF of the determination results in writing. A DD Form 139 is completed by FJPD and sent to DFAS-DE/FJPA or FJPB to start, stop, or change BAQ as appropriate.

CHAPTER 11

ANNUITY PAY SERVICE

1 TASK - Provide Daily Customer Service to Annuity

a. OPLOC:

Not Applicable.

b. FSO:

Answer customer inquiries from annuitant (Survivor Benefit Plan (SBP), Reserve Component Survivor Benefit Plan (RCSBP) and Retired Serviceman's Family Protection Plan (RSFPP)).

2. TASK - Process Transactions

Procedure for signing-on (attachment 1) to Defense Retiree Annuitant Pay System-Annuitant Pay Subsystem (DRAS-APS) and input procedures for processing each task are found in R DOI 177-24, volume III (DRAS-APS Pay Procedures; Standards, Procedures and Guidelines Manual). This manual may be viewed using the Standards Administration System Online (SASO) TASKCODE, after performing sign-on. (See attachment 1.)

a. OPLOC:

Not applicable.

b. FSO:

(1) Input and/or inquire to the DRAS-APS using computer terminal to support the annuitant and the Casualty Assistance Representative (CAR).

(2) Process maintenance transactions, listed in attachment 2, on DRAS-APS using the computer terminal.

(3) Process annuity establishments and request confirmation on payments over \$2000:

(a) Sign on to DRAS-APS using the instructions in attachment 1.

(b) Process transactions on DRAS-APS to establish annuities.

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(c) Request confirmation on payments over \$2000 by calling the applicable point of contact listed in attachment 3 within 24 hours after annuitant has been established. The points of contact are listed by the last two digits (TD) of the deceased retiree's social security number.

3. TASK - PCN:UH039-1213, Document Transmittal Listing (Daily)

a. OPLOC:

Not applicable.

f. FSO:

(1) Ensure the Document Transmittal Listing (DTL) is received. If not received, contact one of the following to have the DTL reissued:

POINT OF CONTACT	OFFICE SYMBOL	TELEPHONE NUMBER
Primary: Vince Montez	DFAS-DE/FRSA	DSN: 926-4620
Alternate: Keith Cordean	DFAS-DE/FRSA	DSN: 926-4610

(2) Review the DTL and take appropriate action:

(a) Part 1 - Base Level Processed Transactions. This part of the report identifies tasks successfully processed since the date of the last DTL report:

1 Verify the DTL against processed documents and transactions input to DRAS-APS. Ensure input is correct and transactions have been audited.

2 Forward the DTL and associated processed documents monthly, along with Defense Joint Military Pay System (DJMS) products to:

DFAS-DE/WADR
6760 E. Irvington Place
Denver, CO 80279-8000

(b) Part 2 - Base Level Unprocessed Transactions. This part of the report identifies transactions which have been processed by FSO personnel but which require additional transactions to be processed at DFAS-DE:

1 Review the DTL and assemble all documents pertaining to accounts listed on the DTL.

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2 Fax or send documents to DFAS-DE for processing. The Fax numbers are 926-4667 or 926-4671. The address is:

DFAS-DE/FRB
6760 E. Irvington Place
Denver, CO 80279-6000

(c) Part 3 - Base Level Unprocessed Transactions. This part of the report identifies accounts where FSO personnel have established an annuity but no further action has been taken to start the annuity:

1 Review DTL to determine accounts which require further action.

2 Process additional transactions required to start the annuity, or call DFAS-DE for assistance.

(d) Part 4 - Base Level Unprocessed Transactions. This part of the report identifies Air Force accounts which carried over from the Defense Retiree Annuitant Pay System-Retired Casualty Pay Subsystem (DRAS-RCPS) but no action has been taken to establish the annuitant's account:

1 Review accounts on listing.

2 Contact the Casualty Assistance Representative (CAR) to obtain the annuity claim documents.

3 Process transactions to start the annuity.

4.. TASK - System Security

For questions concerning security, including access to DRAS-APS or to reset a password, contact the Terminal Area Security Officer (TASO). If additional assistance is required, the TASO should contact one of the following:

POINT OF CONTACT	OFFICE SYMBOL	TELEPHONE NUMBER
Primary: Vince Montez	DFAS-DE/FRSA	DSN: 926-4620
Alternate: Keith Cordean	DFAS-DE/FRSA	DSN: 926-4610

ATTACHMENT 1
DRAS-APS COMPUTER SIGN-ON INSTRUCTIONS

At the screen which displays:

Enter User Information:

USERID ==>

PASSWORD ==>

NEW PASSWORD ==>

ACTION

RESULTS

Key-in your USERID and
PASSWORD. Press <ENTER>

The screen will display the selection
menu.

Key-in 'S' next to IDMS13.
Press <ENTER>

The screen will display "V13
ENTER NEXT TASK CODE"

Key-in SIGNON and your
USERID. Press <ENTER>

The screen will display "V13 ENTER
YOUR TOP SECRET PASSWORD".

Key-in your password.
Press <ENTER>

The screen will display "V13
ENTER NEXT TASKCODE":

NOTE: For task codes see attachment 2.

ATTACHMENT 2
DRAS-APS INPUT/INQUIRE TRANSACTIONS

TASK NAME	PURPOSE
RBASECAP	To view a menu of the tasks which may be processed. A task may be accessed by keying in an 'S' next to the task on the menu or you may access the task directly by typing in the task name.
RACTSTMT	To request an account statement for an individual or to put a specific message on an individual's account.
RACCTRCV	To add, correct or delete an annuitant's accounts receivable.
RADDRESS	To establish or change an annuitant's address on DRAS-APS.
RCDEATH	To cancel an already recorded annuitant's suspected death.
RANNDATE signed.	To correct the date the annuity claim was signed.
RCAOCHG	To change the casualty assistance code.
RCODEATH	To change the cause of death reason.
RCHDOB	To change an individual's birthdate.
RDTHDT	To change the date of death.
RCHNAME	To change an individual's name.
RCHSEX	To change an individual's sex code.
RSSANCHG	To change an individual's social security number.
RCKLST	To view or clear open items on the

DRAS-APS checklist.

RDICAUTH	To record or change the date the DIC authorization was signed by the spouse.
RDEATH	To record the suspected or confirmed death of an annuitant or a potential annuitant.
RELECT	To update the retiree's election information and create potential annuitants.
RESTANN	To record the annuity claim to DRAS-APS.
REVENTS	To list or audit the tasks which have been previously input on DRAS-APS.
REXECDAT	To record or change the name and address of the executor of an annuitant's estate.
RINCAP	To record incapacity information on an annuitant.
RINQUIRY	To view information on an individual's DRAS-APS record.
RLEGAL	To establish, change or delete a legal representative for an annuitant.
RRECYCLE	To delete an annuitant's tax change or address change which is recycling.
RCOE	To record receipt of an annuitant's certificate of eligibility.
RROE	To record receipt of an annuitant's report of existence.
RTAXSTAR	To reissue an annuitant's duplicate tax statement.

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RTAXES	To record an annuitant's withholding tax/alien tax information.
RVACCLAIM	To record or change an annuitant's VA claim number.
RVARO	To record or change an annuitant's VA Regional Office.
RVMARRDT	To change the date of marriage of the deceased retiree to the annuitant.
SASO	This option is used to list all chapters of R DOI 177-24, Vol III (DRAS-APS Pay Procedures; Standards, Procedures and Guidelines Manual). You will be able to print individual screens using the "PF 12"
or equivalent key.	

ATTACHMENT 3
POINTS OF CONTACT

TD	OFFICE SYMBOL	TELEPHONE NUMBER
00-16	DFAS-DE/FRBA	DSN: 926-4536
17-33	DFAS-DE/FRBB	DSN: 926-4545
34-49	DFAS-DE/FRBC	DSN: 926-4526
50-66	DFAS-DE/FRBD	DSN: 926-4566
67-83	DFAS-DE/FRBE	DSN: 926-4580
84-99	DFAS-DE/FRBF	DSN: 926-4584

ATTACHMENT 4
VIEWING R DOI 177-24, VOLUME III
USING THE STANDARDS ADMINISTRATION SYSTEM ONLINE (SASO)

"SASO" allows for viewing of the manual only. You will only be able to print individual screens using the 'PF 12' or equivalent key. To access "SASO", the following instructions are provided:

Sign on to DRAS-APS using the instruction in Attachment 1.

At the screen which displays
"V13 ENTER NEXT TASKCODE":

Key in "SASO"
Press <ENTER>

The OPTION screen will be displayed.

At the OPTION prompt,
key-in '1' for the BROWSE
Option. (Note: Make sure the
'DOCUMENT NAME' = => reads
'SPG'.)

The browse entry screen will be
displayed.

Press <ENTER>.

A list of the chapters in the DRAS/APS
manual will be displayed.

Tab down to the chapter you want to view
you and key-in an 'S' next to that chapter.
Press <ENTER>.

A list of the subjects within the chapter
selected will be displayed.

Tab down to the subject you want to view
and key-in an 'S' next to that subject.
Press <ENTER>.

A list of the topics within that subject will
be displayed.

Tab down to the topic you want to view
and key-in an 'S' next to that section.

The topic you want to view will be
displayed.

If you know the chapter, subject and/or topic you want to view, you may key in the chapter, subject and/or topic number on the browse entry screen at the chapter, subject and/or topic prompts. This will allow you to proceed directly to that section of the manual.

Once you are in the section of the manual you want to view, use the 'ALT 7' and 'ALT 8', 'PF 7' and 'PF 8' or equivalent keys to move forward and backward within that section.

To exit 'SASO', use the 'ALT 3', 'PF 3' or equivalent keys to page backward through the screens until you get to the original 'OPTION' screen. Key-in an 'X' at the 'OPTION' prompt. This will allow you to exit 'SASO'. When the screen displays the 'V13 Enter next task code' prompt, type in 'bye'. This will take you to the initial 'signon' screen.

Additional 'SASO' instructions are found in chapter 11 of the R DOI 177-24, Volume III.

CHAPTER 12
RETIRED PAY

1. TASK - Provide Daily Customer Service to Retirees.

a. OPLOC:

Not applicable.

b. FSO:

Answer retiree (Fleet Reserve, Naval Reserve, disability, and non-disability retirements), former spouse and beneficiary customer inquiries concerning the member's pay, deductions, allotments, and SBP/RCSBP/RSFPP status.

2. TASK - Process Transactions.

a. OPLOC:

Not applicable.

b. FSO:

(1) Input and/or inquiry into the Defense Retiree and annuitant Pay System - Retiree and Casualty Pay Subsystem (DRAS-RCPS) using computer terminal.

(2) Process the following transactions on the DRAS-RCPS using computer terminal:

<u>VERB NAME</u>	<u>PURPOSE</u>
HUNT	To inquire into the retired pay master of a member by entering HUNT", the member's SSN, and the area of the member's account to be viewed. Example: "HUNT, 999999999, SBP" to inquire into the member's Survivor Benefit Plan (SBP) status.
HSSN	Retiree/Former Spouse Social Security Number dictionary inquiry.

<u>VERB NAME</u>	<u>PURPOSE</u>
HERS	To view information on the former spouse record.
NFOC	To view the on-line Field Daily Transactions report which displays the transaction disposition of input from RCPS and its related subsystems: allotments, 1099-R and notice of death (NOD).
NCOA	To process changes to a member's correspondence and/or check address.
NSIT	To process changes to a member's State Tax withholding (SITW).
NAW4	To process changes to a member's Federal Income Withholding (FITW).
NPAY	To provide an official statement of a member's retired/retainer entitlement and current gross amount.
NCER	To verify the acceptance of NPAY input and to determine if other statements have been issued for the member during the last month.
W2P2	To view the member's 1099-R account to ensure that it is active and to determine the most recent 1099-R on file.
W2P1	To process 1099-R retiree reissues.
HDTH	To process an official notification of death by placing the
HDUN	To process an unofficial notification of death by suspending the retired pay account.
HINQ	To view deceased retiree, annuitant, arrears, designated beneficiary and next of kin data.
<u>VERB NAME</u>	<u>PURPOSE</u>

A195	To view the Allotment Master (AMSTR) which contains the retiree's active allotments, and inactive allotments terminated within the last six months.
ABIN	To access the Blanket Code Directory (BCD) screen to identify the three digit blanket code found on the A195 AMSTR.
NALM	To process allotments start, stop, change of amount and
RCB0	To access the Returned Check and Bond system to identify check, bond or EFT payments that have been returned to DFAS-CL.
RPHA	To view the Electronic Funds Transfer (EFT) Payment History which provides a summary of all EFT payments on behalf of the member.
RFOM	To obtain the Financial Organization Master Record which provides the EFT payment address, type of financial organization and payment media (check or EFT).

(3) The following points of contact are provided for assistance:

Assistance Needed	POC/Office Symbol	Number
DFAS-CL Session Establishment	Help Desk FSA-CL/GLIMP	DSN 580-5890 Comm (216) 580-5890
Retired Pay Processing Assistance	Customer Service DFAS-CL/ROD	DSN 580-5770 Comm (216) 522-5770
Retiree and Family Inquiries	Customer Service DFAS-CL/ROD	Comm (216) 522-5955 Toll Free 1-800-321-1080
FAX Documents	Customer Service DFAS-CL/ROD	DSN 580-5237 Comm (216) 522-5237 Toll Free 1-800-469-6559

(4) Procedures for signing onto DFAS-RCPS and input procedures for processing each task are found in the Retired Pay Field Office User's Guide, dtd. July 1993. This

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manual may be obtained from DFAS-CL/ROCX, Retired Pay Technical Liaison Section. POC is Harry McGowan at DSN 580-6171.

3. TASK - Take Error Disposition Action on RCPS, NOD, 1099-R and Allotment Transactions Where Applicable.

a. OPLOC:
Not applicable.

b. FSO:

(1) Identify erroneous input using the NFOC on-line field Daily Transactions Report.

(2) Take appropriate corrective action on RCPS, NOD and 1099-R input as detailed in the Retired Pay Field Office Guide Disposition Codes section for each input verb.

(7) Use the Error Correction and Control On-Line (ECCO) system for correction and reprocessing of allotment errors.

4. TASK - Perform Document Disposition as Detailed in the Retired Pay Field Office User's Guide Document Disposition Instruction.

a. OPLOC:
Not applicable.

b. FSO:

Documents should be sent to the following address:

DFAS-CL
Directorate for Retired Pay, Code ROB
P.O. Box 99191
Cleveland, OH 44199-1126

(1) Send accepted NAW4 transactions' hard copy documentation (IRS Form W-4) to DFAS-CL at end of week. Mark envelope: **"ACCEPTED W4 TRANSACTIONS."**

(2) Send field rejected/unauthorized actions documents to DFAS-CL for processing. Mark envelope: **"FIELD REJECTED/UNAUTHORIZED ACTIONS."**

(3) Send all documents related to death of member or payment of arrears to DFAS-CL. Mark envelope: **"CASUALTY FIELD DOCUMENTS."**

(4) Retain all other accepted transactions' hard copy at the local office for a period of 3 months from the processing date.

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★CHAPTER 13
PERFORMANCE ASSESSMENT OFFICE
DETAILED TASK INSTRUCTIONS

1. ★TASK - Audit Liaison.

★Introduction: Receives audit announcements from outside audit organizations. Performs periodic analysis of and monitors status of audit and inspection reports (from both internal and external sources) to ensure specific areas discussed in the reports have been corrected. Determines whether systemic or repeat issues have been identified and adequately addressed.

a. OPLOC:

(1) Receive audit announcements. Maintain log of audit announcements for tracking and research purposes. Establish project file folder for each announced audit project. Keep copy of all tasking, correspondence, and reports related to each project.

(2) Identify functional areas/personnel involved and provide them copies of each announcement.

(3) Receive the notification of the initial audit visit on each audit and schedule inbriefing with the auditor and appropriate OPLOC associates. Make meeting room arrangements and advise all participants of the time and place. Attend inbriefing and keep track of attendees.

(4) The Performance Assessment Office will not generally be involved in the audits after the inbriefing. The auditors will deal directly with the functional areas being audited.

(5) Schedule audit exit briefings at the completion of the audits. The exit briefing will generally be requested by the auditors. Set up exit briefing room, time, and invite appropriate attendees. Attend exit briefing and keep track of attendees.

(6) ★Receive draft audit reports from the audit agencies or from the Denver Center Customer Service and Performance Assessment Directorate, Operational Review and Internal Control Division (DFAS-DE/PO). Identify the functional area within the OPLOC which has all or most of the functional responsibility.

(7) Task functional area to prepare management comments to the draft report for OPLOC Director's signature by a specific date in order to meet the response date for the draft report. If more than one functional area is involved, the area tasked should be advised to get appropriate input from the other areas. The tasking should request that the response be routed through the Performance Assessment Office for coordination.

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(8) Coordinate on management comments to ensure that the suspense is met and the comments address the audit issues.

(9) Receive and distribute copies of final audit reports to the functional areas audited.

(10) Follow-up on management actions until completed and respond to audit agency or higher headquarters' questions concerning status. A copy of the tracking report will be forwarded to DFAS-DE/PO.

(11) ★Any system or repeat issue problems identified during the audit or included in the draft report will be forwarded to DFAS-DE/AM, DFAS-DE/PO, and DFAS-HQ (through DFAS-DE/PO).

b. FSO:

No action required.

2. ★TASK - Investigations.

★Introduction: Conducts internal and external investigations (i.e., loss of funds, Hotline complaints, Inspector General complaints, etc.).

a. OPLOC:

(1) Conduct any required DoD Hotline investigations referred by DFAS-DE/PO. Reporting guidelines are contained in DFAS Regulation 7050.1, Defense Hotline Program. The actual conduct of the investigation can be delegated to functional areas with OPLOC Director concurrence.

(2) Track the progress of the investigation to ensure that suspense dates are met.

(3) Prepare a transmittal memo for OPLOC Director signature to transmit the report of investigation to the DFAS-DE Deputy Director through DFAS-DE/PO.

(4) Conduct any other investigations, special studies or reviews directed by the OPLOC Director.

(5) Conduct any required DoD Hotline investigation referred directly to the OPLOC. Immediately advise the DFAS-DE/PO of any DoD Hotline items referred directly to the OPLOC.

b. FSO:

No action required.

3. ★TASK - Review of OPLOC Operations.

★Introduction: Both the Federal Managers' Financial Integrity Act (FMFIA) and the Operation Review Program (ORP) require ongoing valuations and reporting on OPLOC operations. To eliminate duplication and confusion, only one review plan, one set of review guides, one review summary format, and one detailed report format will be necessary for both programs. Descriptions of these programs follow:

★**Federal Managers' Financial Integrity Act (FMFIA) Section 2 Reports.** PA assists in the coordination of and oversees the DFAS policy and requirements relative to FMFIA Section 2 reports and provides OPLOC FMFIA certification as to the adequacy of DFAS internal controls.

★**Embedded Operational Reviews.** PA continually reviews all OPLOC functions, using the standard performance and management indicators, operational review guides, audit reports, and any local indicators to obtain reasonable assurance that the assets are safeguarded, and applicable laws, regulations, policies and procedures are followed.

★**Assessable Units.** The Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO) is responsible for identifying standard assessable units for all Denver Center OPLOCs. Although these assessable units are reviewed yearly under the Operational Review Program, FMFIA requires that high and medium risk units be reported under the FMFIA Program as directed by DFAS-DE/PO. If the vulnerability assessment indicates a high risk, FMFIA reviews (which require additional analysis above and beyond an Operational Review) of the assessable unit must be conducted twice during the 5 year cycle. The FMFIA review needs be done only once for medium risk assessable units.

Review guides for all assessable units will be provided by the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO). This includes FMFIA program guidance and ORP guidance.

a. ★OPLOC:

(1) Performance Assessment will validate the standard OPLOC assessable units configuration:

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(a) Add any unique assessable units.

(b) Report the structure to DFAS-DE/PO.

(2) Performance Assessment will task functional areas to conduct vulnerability assessments in accordance with guidance from the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO).

(3) Performance Assessment will establish an annual written review plan as directed by the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO). The plan will address all assessable units provided by the Denver Center.

(a) Submit proposed annual plan to the OPLOC Director for approval.

(b) Send the approved plan to the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO).

(4) Performance Assessment will task organizationally independent associates who have had experience in the assessable units/functions, to perform the embedded operational reviews and complete the review reports. Personnel identified to conduct these reviews will familiarize themselves with the applicable provisions of DFAS-DE 7600.11-R, DFAS Operational Program.

Reviewers shall:

(a) Follow review guides provided by the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO).

(b) Ensure that critical review guide steps and associated internal controls are being accomplished. Reviewers must verify this by testing the critical controls.

(c) Give the reviewed area advance notification in order to ensure availability of personnel and records.

(d) Hold entrance, interim (as necessary), and exit conferences. At the exit conference, the manager should be provided a copy of either a report or the review guide and documents pertaining to exceptions.

(e) Personally retrieve review documents from the files in order to avoid prescreening by the area being reviewed.

(f) Determine the cause of any findings and make appropriate recommendations.

(g) Prepare working papers as the review is accomplished, not at the end of the review. They should be maintained as evidence of the work performed and support the report. Utilize the work paper documentation formats provided in Handout 16 of the DFAS-DE embedded ORP training package.

(h) The reviewer will prepare the review summary and detailed reports. The report should be in accordance with the reporting format provided by the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO).

(5) Performance Assessment should coordinate on the reviewer's report before it is sent to the OPLOC Director for signature.

(6) Performance Assessment will submit the following reports to the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO):

(a) Review Plan.

(b) Risk assessments.

(c) Review summaries and detailed reports as directed.

(d) Mid-year status report on open material weaknesses.

(e) Quarterly status reports on reviews and findings .

(f) Assessable unit validation.

(g) Year-end Statement of Assurance.

(h) Material weakness summary reports.

(i) Other reports as directed by the Denver Center Customer Service and Performance Assessment Directorate.

(7) Performance Assessment will track agreed to management actions until completed and ensure follow-up reviews are conducted as appropriate. A status report will be submitted to the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO).

(8) Performance Assessment will review each report for significant issues which may need to be reported to the Denver Center as material weaknesses in

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accordance with guidance provided by the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO).

(9) Performance Assessment will review, validate, summarize and analyze data provided through the Management Information System.

(10) Performance Assessment will identify functional experts upon request, to assist the Denver Center Customer Service and Performance Assessment Directorate (DFAS-DE/PO) in performing independent reviews of other OPLOCs.

(11) Performance Assessment will ensure that all Performance Assessment employees have read and understood the DFAS Operational Review Regulation 7600.11-R. They will also ensure that all OPLOC employees have read Chapter 1 of 7600.11-R.

(12) Performance Assessment will verify weekly that amounts reflected on SFs 5515 (Debit Vouchers), and SFs 215 (Deposit Tickets) are reported in Treasury's Cash Link System.

(13) Performance Assessment will verify quarterly:

(a) That the Reject Delete Report listing, PCN SH118VTO, is produced monthly.

(b) It is properly annotated with the reason for deleted transactions.

(c) It is filed as part of the work papers to the monthly Repairable Support Division (FUND Code 64) trial balance.

(14) Performance Assessment will receive, verify and certify daily the Integrated Paying and Collecting (IPC) system Audit File Report, Part I. They will also return the report to Disbursing for retention.

b. FSO:

No Action Required.

4. ★TASK - Performance Management Indicators (PMI).

★Introduction: PA is responsible for developing and implementing the OPLOC performance assessment policies and procedures, and measuring and reporting

significant performance data to DFAS-DE and customers. Prepares charts for internal and external use.

a. ★OPLOC:

(1) Develop and implement OPLOC performance assessment policies and procedures.

(2) Measure and report significant performance data to DFAS-DE and customers.

(3) Prepare charts for internal and external use.

b. FSO:

No action required.

5. ★TASK - High Level Inquiries.

★Introduction: PA is the focal point for coordinating and preparing the OPLOC response to DoDIG and other high level inquiries (excluding congressional inquiries). This includes obtaining the needed data from functional areas to prepare a correct and timely response.

a. ★OPLOC:

(1) Obtain the necessary data from functional areas to prepare correct and timely responses.

(2) Coordinate and prepare the OPLOC response to DoDIG.

(3) Coordinate and prepare the OPLOC response for other high level inquiries (excluding congressional inquiries).

b. FSO:

No action required.

6. ★TASK - Customer Service Surveys.

★Introduction: PA is the focal point for customer service surveys, as deemed appropriate. Prepares and distributes survey letters to vendors, DoD organizations (Contracting, Budget, Comptroller, Major Commands, etc.) and other customers.

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Consolidates the returned surveys and briefs the OPLOC Director and the appropriate Deputy Director.

a. ★OPLOC:

(1) Prepare and distribute survey letters to vendors, DoD organizations (Contracting, Budget, Comptroller, Major Commands, etc.) and other customers.

(2) Consolidate the returned surveys and brief the OPLOC Director and the appropriate Deputy Director.

b. FSO:

No action required.

7. ★TASK - Customer Service Visits.

★Introduction: PA coordinates customer service visits for the OPLOC Director/Principal Deputy Director. Solicits customers' concerns and prepares briefing material addressing those concerns. Provides briefing material to the Director/Principal Deputy Director for their use during the visit and tracks identified action items. Focal point for responding to all OPLOC related customer issues for DFAS-DE Director's Customer Service Visits. (At Omaha, this function is performed by the customer's ombudsman).

a. ★OPLOC.

(1) Coordinate customer service visits for the OPLOC Director/Principal Deputy Director.

(2) Solicit customers' concerns.

(3) Prepare briefing material addressing those concerns.

(4) Provide briefing material to the Director-Principal Deputy Director for their use during the visit.

(5) Track identified action items.

b. FSO:

No action required.

8. ★TASK - Operation Mongoose.

★Introduction: PA is the focal point and conducts reviews for all OPLOC Operation Mongoose issues.

a. ★OPLOC:

(1) Conduct reviews for all OPLOC Operation Mongoose issues.

(2) Submit quarterly extract submissions to the Defense Manpower Data Center.

b. FSO:

No action required.

9. ★TASK - Special Projects/Studies.

★Introduction: PA conducts special projects, studies, and analyses of finance and accounting operations as directed (i.e., FY Close-Out Plan).

a. ★OPLOC:

Conducts special projects, studies, and analyses of finance and accounting operations as directed (i.e., FY Close-Out Plan).

b. FSO:

No action required.

10. ★TASK - Voucher Reviews.

★Introduction: PA conducts voucher reviews for the Vendor Pay Reinvention initiative and performs Post Payment Audit for travel vouchers paid under the Travel Re-engineering program.

a. ★OPLOC:

(1) Conduct voucher reviews for the Vendor Pay Reinvention initiative.

(2) Perform Post Payment Audit for travel vouchers paid under the Travel Re-engineering program.

b. FSO:

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No action required.

11. ★TASK - Audit Retrieval Tracking System (ARTS).

★Introduction: PA maintains and updates the ARTS, which must include FMFIA's, assessable units, risk assessments, audit information, embedded ORP reviews, and special projects/reviews.

a. ★OPLOC:

- (1) Maintain and update the ARTS
- (2) Ensure that ARTS includes:
 - (a) FMFIA's
 - (b) Assessable units
 - (c) Risk assessments
 - (d) Audit information
 - (e) Embedded ORP reviews
 - (f) Special projects/reviews.

b. FSO:

No action required.

12. ★TASK - Process Improvements, Standardization and Training.

★Introduction: PA is the focal point for process reviews and other initiatives with customers and other OPLOCs which focus on improving overall OPLOC service. Gathers data on problem areas, prepares charts and letters to appropriate customers. Reviews customer inquiries/complaints for trends and possible signs of OPLOC inefficiencies. Provides internal training and standardization of performance practices.

a. ★OPLOC:

- (1) Gather data on problem areas
- (2) Prepare charts and letters to appropriate customers.

(3) Review customer inquiries/complaints for trends and possible signs of OPLOC inefficiencies.

(4) Provide internal training and standardization of performance practices.

b. FSO:

No action required.

13. ★TASK - Workcount Analysis.

★Introduction: PA analyzes workcount information within operational areas for validity and efficiency. Uses workcount and budget information data to provide the Director with efficiency of budget execution and unit costs per customer. (This duty may be performed by OPLOC Administration or Resource Management personnel).

a. ★OPLOC:

(1) Analyze workcount information within operational areas for validity and efficiency.

(2) Use workcount and budget information data to provide the Director with efficiency of budget execution and unit costs per customer. (Or delegate this duty to OPLOC Administration or Resource Management personnel).

b. FSO:

No action required.

14. ★TASK - Other duties as assigned.

a. ★OPLOC:

Other duties as assigned.

b. FSO:

No action required.

CHAPTER 14

FISCAL YEAR END CLOSEOUT

The information provided in this chapter is written in a generic format to be utilized by all OPLOCs and FSOs (FM/FMA/FMF). All consolidated activities that have unique requirements at year end must coordinate with their respective MAJCOM and OPLOC. Procedures in DFAS-DER 170-9 and DFAS-DE/ANAA/ANAC "Fiscal Year-End conversion messages" supercede any conflicting guidance in the manual.

The Comptroller is ultimately responsible for the effective Fiscal Year End Closeout, which is normally monitored by the Financial Management Analysis (FMA) office. The Chief of FMA will maintain close liaison with all financial managers to accomplish required fiscal year-end program changes.

The FMA Office will coordinate with the OPLOC and the FSO to establish appropriate controls over additional funding or reprogramming actions to ensure there is no delay in posting to the accounting data base. LIMIT TARGET ADJUSTMENTS. MINIMIZE TARGET CHASING DURING THE LAST QUARTER OF THE FISCAL YEAR. (This applies only to base level, not MAJCOMs.)

During the last two weeks of the first FY close-out, the OPLOC may provide a representative to each consolidated activity. This would allow the OPLOC representative to assist, coordinate, and oversee this process and provide lessons learned.

As stated in the approved matrix obligating authority may be given to the FSO during the last days of September as required.

a. OPLOC:

GENERAL INSTRUCTIONS.

(1) Appoint a project officer from within the OPLOC to monitor and control the year-end review as prescribed herein. Vest in this officer the authority to require responsible individuals to adhere to schedules and duties as outlined in the succeeding paragraphs.

(2) Ensure that key personnel are available the last two weeks of September through the first week of October to take appropriate year-end actions.

(3) Ensure all OPLOC personnel are thoroughly familiar with the contents of the close out package, as well as any locally developed plan. Close coordination and effective planning are essential for a successful close out.

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(4) Have each Processing Center (PC) chief establish a time schedule of actions. If it becomes apparent a due date will not be met, the Deputy Director for Accounting or Finance must be notified immediately so necessary action can be initiated.

(a) Take prompt action to process all documents received by fax or mail. Each accounting document received must be posted within one workday. Ensure problem areas are brought to the Deputy Director's immediate attention.

(b) The following items reiterate certain standard practices to stress their importance:

1 All unliquidated obligation and commitment files will be reviewed and coordinated with the FSO not less than weekly to assure the validity of recorded obligations and commitments. During the last week of September, the frequency should be accelerated to daily.

2 Unliquidated obligation and commitment files will be 100 percent reconciled or an acceptable statistical sample with the Open Document Listing (ODL) (see AFR 170-8 and AFR 170-13): or the Central Procurement Accounting System (CPAS) financial document status listing (H103.2H1-CY-8J2) (whichever is applicable) and certified effective 30 September. Retain work papers and records associated with these verifications.

3 Ensure that all known obligation documents are recorded.

(5) Miscellaneous Obligation Reimbursement Documents (MORDS) will be reviewed on September 8, to determine their validity. All necessary adjustments through September 30, will be processed by 2400 hours (base time), September 30.

(6) Year-end obligations for travel will be reviewed NLT September 21, to ascertain that proper fiscal year funds are cited.

(7) Perform continuous follow-up action throughout August and September on all unpaid GBLs in excess of 150 days after the date of issue.

(8) The miscellaneous obligation/reimbursement documents for communications, utilities, and leases will be adjusted immediately upon notification of the actual amount by the agency concerned.

(9) All undelivered orders outstanding (UOO) recorded will be reconciled with the Chief of Supply/Contracting Officer during August and September.

(10) Accrued expenditures unpaid, which are over 60 days old, will be researched for duplication and followed-up with the vendor/contractor to find out why billing

has not been received. Actions must be taken in accordance with AFR 177-102, paragraph 14-9d and AFM 177-206, paragraphs 32.4k and 32.5k.

(11) Beginning August 1, and throughout the remainder of the fiscal year, ensure a more extensive follow-up action plan is in use to secure supporting documents for all commercial-type transactions. Process payments of all commercial transactions that are ready for payment. Ensure procedures are established IAW the AFR 177-102, Prompt Payment Act (PPA).

(12) The Project Officer must ensure the following tasks are performed in each processing center:

ACCOUNTING OPERATIONS DIVISION

(a) Review year-end procedures outlined in AFR 177-101, Section L; AFM 177-370, chapter 41; AFR 170-8; and DFAS-DER 170-9 (current year version) for special reporting requirements. Review DFAS-DER 170-9 for reimbursement policy on Economy Act Orders and procedures for reporting unliquidated obligations.

(b) Review year-end procedures with each Processing Center NLT July 1, to assure all reconciliation requirements are understood.

(c) Ensure that Processing Center areas' year-end procedures are reviewed and discussed with the FMA Officer NLT July 1. Although each Processing Center is responsible for validation of applicable obligations, FMA requires this information to control the program and make necessary funding adjustments where appropriate. It is especially important to notify the FMA officer when large obligations fall out of the system during the last 2 weeks of September.

(d) Establish firm dates for completion of all reports IAW, DFAS-DER 170-9 and other locally published instructions for September 30 certification and reporting.

1 Review limitations with Processing Center chiefs and their personnel.

2 Review MAJCOM funding documents for applicable limitations with staff agency OPRs, i.e., JCS exercises or commanders contingency fund on appropriated fund support to SVCS activities which includes O&M and military personnel.

3 MONITOR ALL FUNDS STATUS DAILY.

(e) Ensure reconciliation of applicable general ledger accounts with merged accountability and fund reporting (MAFR) schedules of net disbursements and net reimbursements.

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(f) Review DFAS-DER 170-9 for exact wording of certificates as statements may vary by report.

(g) Coordinate computer schedule with Systems Division so financial management reports are produced when required. Request their cooperation in providing additional remote and computer time, should it be required.

(h) Coordinate with CES to ensure the Materiel Distribution Tape is available. Process in accordance with AFM 177-370, para 53.9e (6). Follow procedures in paragraphs 53.9e(4) for month-end processing.

(i) Ensure current year balance ID (BID) "O" with sales code (SC) equals BID "D" with SC and prior year BID "U" with SC equals BID-"F" with SC. (Ref DFAS-DER 170-9, para 7c(5).)

(j) Cutoff for By-Others payments will be September 22, 1995.

(k) Limit current year RC/CC or PEC changes during September.

(l) The normal CPAS end-of-month for the end-of-year will not run until the direct contract payment notice end-of-month has run. Review the CPAS operating instructions for DFAS-CO direct payment reporting for end-of-year requirements.

VENDOR PAY & TRAVEL DIVISION

(a) In September, review O&M obligations to ensure they meet the requirements for current year funding.

(b) Coordinate with the base contracting and base supply offices to ensure timely receipt of all documentation and interfaces.

(c) Process interfund payments within five days of receipt.

(d) Review DFAS-DER 170-9 for exact wording of certificates as statements may vary by report.

(e) Processing fund requests for off-line requisitions must be minimized after September 1, 1995.

(f) Review and verify items on the ODL and Local Purchase Open Item List with the open document files. IAPS must be closely monitored. Discrepancies from Contracting and SBSS input will be researched and corrected promptly (within 1 workday).

(g) Review and comply with SBSS year-end close out procedures as provided by the Standard System Center.

(h) Review and comply with Medical Materiel Management System end-of-fiscal year conversion procedures in AFM 177-375, section 24. Processing schedule must be coordinated with Medical Supply and Defense Mega Center.

(i) Review and comply with end-of-fiscal year procedures in AFM 177-206, section 38.

(j) Review DFAS-DER 170-9 for special reporting requirements and certification of Stock Fund Trial Balances.

(k) Review and implement AFR 177-102, para 9-14b, end-of-fiscal year procedures for Credit Card Service Station Purchases.

(l) Review end-of-month and end-of-fiscal year requirements in AFM 177-383, chapter 27.

(m) Reconcile stock fund general ledger account balances to supporting documents and general ledger cash accounts with MAFR.

(n) Coordinate computer schedule with System Division so financial management reports are produced when required. Request their cooperation in providing additional remote and computer time, should it be required.

(o) Maintain close contact with Supply and Contracting during close out processing.

(p) Before end-of-day on September 15, accomplish a complete validation of LP open items for all automated SF divisions to ensure each item is supported by a valid hard copy document. For SBSS, use a M37 date not earlier than August 15. For MMAS, use the SF on Order, Intransit and Payable List (C3W), part 1 (dated not earlier than August 15). Retain the annotated copy of the validation list for audit. Ensure all corrections, adjustments, and deletions are processed in the automated system prior to September 30 (reference AFR 170-8, para 39).

(q) Coordinate with Accounting Operation Processing Center and assist in preparation of year-end reports schedule with firm established due out dates.

(r) Ensure all Integrated Accounts Payable System discrepancies have been researched and corrected prior to close of business September 27, 1995.

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(s) For on-base activities. AF Form 616's, Fund Cite Authorization, will expire on September 15. (Obligations for September 18-30 will be direct fund cited by the FSO). For off-base activities. AF Form 616s will be valid through September 1. Obligations from September 18-30 will be a direct fund cited by the FSO. Establish procedures with all users to provide obligation data promptly during September. Suggest using electronic mail/telefax for off-base users. This guidance applicable to annual appropriations only!

(t) Recording Price Variations for Stock Fund Orders at Fiscal Year-End. It may become necessary to establish an obligation to record changes in catalog prices or quantity variations. Using a MORD, record an obligation for the estimated amount of the change that will occur at the beginning of the fiscal year.

(u) Starting September 1 Supply interfaces will be run 3 times a week. Starting September 18 Supply interfaces will be run daily.

(v) MIPRs are Economy Act orders and need to be reviewed. Those recorded as commitments citing funds that are expiring must be decommitted before the yearend certification. For reimbursable MIPRs recorded as obligations, contact the performing activity and adjust the obligation downward to the extent the performing activity has not incurred obligations to fill the reimbursable order. Direct cite MIPRs recorded as obligations do not require deobligation because the performing activity has already issued a contractual obligating document to fill the order citing the customer's funds. This information had to be provided to the customer before it could record an obligation on its books. Thus, performance by the performing activity has occurred. Project orders are not Economy Act orders and do not require deobligation at yearend when funds expired.

(w) Documents are needed for all obligations recorded against AF Forms 616s. Unobligated balances remaining on AF Forms 616s applicable to expiring accounts must be decommitted before yearend certification. MORDs will only be established within the guidelines of pertinent regulations.

(x) Coordinate with Contracting on the requirement to provide the OPLOC with a letter for changes or cancellation to existing UOOs. The letter must contain contract number, modification number, date, amount of change, and date of contractor/vendor acceptance. The letter must be signed by the Contracting Officer or approved designee (AFR 177-102, para 10-19b).

NOTE: OPRs, resource advisors, and fund managers must notify Contracting for modifications to existing contracts when increases, decreases, or cancellations occur. After receipt of written determination from Contracting (Contract termination costs will be recorded as an AEU per AFR 177-102, para 11-13).

(y) Establish firm control over fund control numbers (FCNs) to ensure obligations are recorded when FCNs are used for citing your funds.

(z) Starting in September, BCAS will be interfaced and rejects cleared several times per day.

(aa) Review communication obligation files with the Communication Officer to assure the validity of open items. Estimates for the month of September, should be adjusted to actual before EOM September.

(bb) Review real property maintenance contracts with Civil Engineering for possible cancellations or amendments.

(cc) Assure follow-up action is taken to obtain invoices and/or receiving reports on unliquidated obligations.

(dd) Ensure that claims adjudicated by the base Legal Office are paid promptly if funds are available. Legal claims submitted to the OPLOC which cannot be paid on or before EOM September should be coordinated with the JAG office for the establishment of an obligation and suspended for September 28.

(ee) Review blanket purchase orders and call all contracts with the Contracting Office to assure that all deliveries are recorded on a timely basis but not later than EOM September.

(ff) Certify the open document list and the CPAS financial document status listing with the open document files by EOM September.

(gg) Refunds and Reimbursements:

1 Refunds. Of equal importance, in the determination of charges and obligations to be reported at the end of the fiscal year, is accurate reporting of earned credits. Since refunds directly reduce the overall obligations incurred, it is essential that all credits and overpayments be closely monitored and recorded for collection by the end of the fiscal year.

2 Reimbursements. Funds made available to procure materiel and services which are later provided to government and non-government agencies can only be realized to the extent that they are earned. It is important that all earned reimbursements be accumulated and reported to the OPLOC for collection.

3 To accomplish the above, the following actions are suggested:

a The Civil Engineering Office should submit reimbursable/refundable costs to the OPLOC for utilities furnished and reimbursable work orders applicable to other government agencies (or appropriations) and tenants. To meet close-

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out suspense dates, the Civil Engineer should take immediate action to secure the data required from site commanders and other-sources. Anticipated refunds/reimbursements should be established by September 15. All refunds/reimbursements earned by Civil Engineers must be accurately recorded in the accounting records. Daily transactions must be recorded prior to producing the schedule of reimbursements and refunds.

b The Transportation Office should submit refundable and reimbursable costs for supplies and services (vehicle maintenance) furnished in accordance with existing agreements to the OPLOC. Services will be reported directly to the OPLOC and supply costs processed through the Defense Mega Center. Anticipated refunds/reimbursements will be established by September 15 and reviewed and/or revised at least weekly. On-line Vehicle Interactive Management System (OLVIMS) procedures are in AFM 177-370, Section 54.

TRAVEL ACCOUNTING BRANCH

(a) After August 4, take twice a week follow-up actions to ensure liquidation of travel obligations within five days after completion of travel. If necessary, obtain help from the unit First Sergeant to expedite the process. Review all travel obligations critically. Review all obligation documents to assure their validity as prescribed by AFR 170-8. Assure that TDY estimated obligations are accurate. After September 15, follow-up action will be daily.

(b) Review PCS obligation documents on civilians for appropriate adjustments or cancellations.

(c) Ensure daily that obligations are within fund limitations.

(d) Expedite processing of by-others payments.

(e) Obligate estimated transportation costs from TDY order or travel voucher itinerary. Adjust to actual cost upon receipt of the MTAs, TRs, or Passenger Name Record (PNR). Extreme caution should be taken not to have dual obligations for the same leg of travel, i.e., the paid SATO billing for a TR with an estimated obligation still set-up under the travel order.

(f) Coordinate with the Transportation Officer to assure all obligating documents are forwarded to the OPLOC not less than twice weekly. Accelerate to daily during September.

(g) Record obligations for all travel, transportation, and real estate expenses of a transferred employee against the appropriation when the employee is issued travel orders.

(h) When travel is to be performed by incoming civilian personnel (i.e., travel, household goods), any estimated costs from appropriated funds should be coordinated with the travel section, and obligations set according to what the employee will earn in the current FY.

(i) Record Do-It-Yourself (DITY) move obligations promptly.

DISBURSING DIVISION

(a) Review all DD Form 1081's, Statement of Agent Officer's Account.

(b) Review special orders on appointments of agents for expiration, separation or retirement.

NOTE: The above items can be accomplished at any time during the year, not just at fiscal year-end.

CIVILIAN PAY (OMAHA/DAYTON ONLY WHILE ON AFSCAPS)

(a) Ensure lump sum leave has been obligated for all civilian employees retiring, separating, or resigning prior to October 1. Ensure the date of separation is in the employee's master record, or split funding between fiscal years will occur.

(b) Ensure timely receipt of time and attendance sheets for the last full pay period. Ensure agencies inform the Civilian Pay Office when anticipated changes in their work schedules affect regular or overtime pay.

(c) The Incentive Awards Committee must work closely with FMA and Civilian Pay in determining dollar amounts for incentive awards approved from current fiscal year funds. Approval notifications should be provided to ensure recording of obligations prior to September 22. Also, ensure all SF 50's needing correction are corrected and returned to Civilian Personnel ASAP.

(d) Pay particular attention to year-end accruals for the last pay period in September to ensure that correct amounts are properly recorded by EOM September (i.e., overtime, new hires, transfers, retirements, separations, promotions, etc.). Review AFM 177-370, sections 41 and 46.

(e) Coordinate with Accounting Operations to assure obligating documents for command responsible transfer-ins are established by September 22. Included would be transportation, per diem, real estate, temporary quarters, and subsistence expenses (TQSE), dependent travel, and miscellaneous expense allowance.

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(f) Accrue civilian payroll expenses for September during the last payroll in August.

(g) Impress upon FMA and RAs it is extremely imperative they coordinate with Accounting Operations as well as with Civilian Pay on all accounting classification changes for the new fiscal year. Coordinate early enough to be added for the table B file (New Year records), NLT September 25.

(h) Additional detailed end of fiscal year instructions will be provided by DFAS-DE/FNAL to all Air Force Standard Civilian Automated Pay System (AFSCAPS) bases outlining specific instructions based on current programming.

b. FSO:

The Chief of FMA will maintain close liaison with all financial managers to accomplish required fiscal year-end program changes.

Coordinate with the OPLOC and FSO additional funding or reprogramming actions to ensure there is no delay in posting to the accounting data base. LIMIT TARGET ADJUSTMENTS. MINIMIZE TARGET CHASING DURING THE LAST QUARTER OF THE FISCAL YEAR.

During the last two weeks of the first FY close-out the OPLOC may provide a representative at each consolidated activity. As stated in the approved matrix obligating authority may be given to the FSO during the last day of September. This would allow the OPLOC representative to assist, coordinate, and oversee this process and provide lessons learned.

The following items reiterate certain standard practices to stress their importance

(1) All commitment files will be reviewed not less than twice a week to ensure validity of recorded commitments.

(2) FSO should request a consolidated ODL by accounting classification without sub-PCs on August 1. This should be received by August 7 and sent out to RAs by August 8.

(3) Obligation files will be 100 percent reconciled with the Open Document Listing (ODL) or the Financial Document Status Listing and certified effective 30 September. Retain work papers and records associated with these verifications.

(4) During September ensure all known obligation documents are forwarded by Express Mail or fax to the OPLOC at least daily and confirm they were received.

Confirmation that the OPLOC has recorded an obligation in CPAS can be accomplished on-line.

(5) Fund managers will review applicable cross-service agreements and host-tenant support agreements to ensure that all units within their respective areas of responsibility have adequate controls to effect timely and accurate reporting of the related earned reimbursement to the OPLOC.

(6) Constant follow-up action with contracting personnel will be taken to cancel or obligate commitments. All AF Forms 9, Purchase Requests, must have a purchase order assigned and issued at the earliest possible date or canceled prior to September 29. There will be minimal commitments except for contingent liabilities (for expiring appropriations) on September 29. Additionally, all remaining commitments, except contingent liabilities must be obligated or removed from the accounting system by close of business for the fiscal year.

(7) For on-base activities. AF Form 616's, Fund Cite Authorization, will expire on September 15. Require the funded activities notify the FSO what funds are available for withdrawal. (Obligations for September 18-29 will be direct fund cited by the FSO.)

(8) For off-base activities. All AF Form 616s will be valid through September 1. Obligations from September 18-29 will be a direct fund cited by the FSO.

(9) Throughout the fourth quarter, the FSO will take continuous action to keep all travelers informed of the importance of submitting their travel claims promptly or of notifying the FSO immediately if a claim will not be made.

(10) Vigorous follow-up action will be taken with each traveler during the period August 21 through September 29 to liquidate all TDY travel obligations which are outstanding five days past the completion of travel.

(11) Assure that direct-hire payroll accruals through September 30 are accurately and properly computed based on the last payroll processed. Make any necessary adjustments.

(12) Validate all recorded commitments during July, August, and September.

(13) Initiate letters to applicable organizations/OPRs by August 4, listing all open Military Interdepartmental Purchase Requests (MIPRs) and Project Orders. The organization's OPRs must validate these MIPRs and Project Orders. Organization's reconciliation's will be completed and returned for necessary actions by September 22.

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(14) All commitments must be reviewed and validated by September 15. Validating obligations by that time will preclude an eleventh-hour rush and loss of available funds because an obligation was not processed.

(15) Review requests for citation of TDY funds closely to ensure that the correct fiscal years are cited.

(16) Next fiscal year funds may not be obligated until October 1 each year.

(17) AFI 65-103 allows/authorizes travel seven days before or after the proceed on or about date.

(18) If traveler is to depart on October 1, they will need their travel tickets prior to October 1. These will be charged to the current fiscal year funds.

(19) The travel advance will be charged to current year funds. After the travel voucher is filed, the funds will be charged based on the actual fiscal year travel was performed in (i.e., travel advance is drawn September 29 and charged to FY 95 funds. Traveler leaves October 1 and returns 5 October. After voucher is filed, all travel per diem is charged to FY 96 funds).

(20) Cite both fiscal year funds for travel that begins during the first six days of the new fiscal year.

(21) Transportation Requests (TRs), MAC Transportation Authorizations (MTAs), and Government Bills of Lading (GBLs): If SF 1169, United States of America Transportation Requests (TRs), were actually used, refer such unliquidated items which are more than 150 days old to the US Army Finance and Accounting (USAFAC) on DD Form 870, Request for Fiscal Information Concerning Transportation Requests, Bills of Lading, and Meal Tickets (AFR 177-103, para 37-46(e)1). Accomplish early in the fourth quarter to ensure response prior to close of the fiscal year.

(22) All temporary duty travel requests must be monitored personally by each supervisor and reviewed critically by each order approving official. Sound fund management requires the personal attention of every user.

(23) All blanket travel orders for FY95 will expire September 15. Individual orders will be used after this date.

(24) Outstanding orders/advance list. Follow-up weekly with the traveler and/or traveler's unit to obtain either a settlement voucher or documentation to validate or cancel the obligation. Follow-up daily during September. AFR 177-103, para 37-48b(3).

(25) Review AFM 177-370, para 48-7, to ensure reconciliation of fund targets loaded in BQ, SBSS, and Medical Materiel Management Systems.

(26) Review commitment documents with the Contracting Office. Cancel the documents against annual appropriations which will not become firm obligations by September 29, unless a contingent liability exists. Coordinate cancellations with appropriate Financial Management Office.

(27) Review validity of contingent liabilities (commitments) recorded with the Contracting Officer. Ensure the commitment amount is enough to cover any additional obligations for the current fiscal year but payable next fiscal year which may arise after September 30. Increases or decreases must be coordinated and recorded prior to COB September 29.

(28) Certify the open document list or the CPAS financial document status listing with the open document files by September 30.

(29) Coordinate with the Billeting Office to ensure that BPA calls for contract quarters, funded with AF Form 616, are not obligated for occupancies that extend beyond September 30.

(30) MIPRs are Economy Act orders and need to be reviewed. Those recorded as commitments citing funds that are expiring must be decommitted before the yearend certification. For reimbursable MIPRs recorded as obligations, contact the performing activity and adjust the obligation downward to the extent the performing activity has not incurred obligations to fill the reimbursable order. Direct cite MIPRs recorded as obligations do not require deobligation because the performing activity has already issued a contractual obligating document to fill the order citing the customer's funds. This information had to be provided to the customer before it could record an obligation on its books. Thus, performance by the performing activity has occurred. Project orders are not Economy Act orders and do not require deobligation at yearend when funds expired.

(31) A copy of the MIPR is the commitment document. Record an obligation when notified in writing by the performing activity that a contract, project order, or purchase order has been executed or when a copy of the contract, project order, or purchase order is received. We need obligation documents for all outstanding 616s and direct cite MIPRs as well as acceptances of Project Orders and reimbursable MIPRs. MORDs will only be established within the guidelines of pertinent regulations.

(32) Coordinate with Contracting on the requirement to provide the DAO with a letter for changes or cancellation to existing UOOs. The letter must contain contract number, modification number, date, amount of change, and date of contractor/vendor acceptance. The letter must be signed by the Contracting Officer or approved designee (AFR 177-102, para 10-19b). NOTE: OPRs, resource advisors, and fund managers must

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notify Contracting for modifications to existing contracts when increases, decreases, or cancellations occur.

(33) AF Form 9, Purchase Requests, will be hand carried to Contracting to prevent any delay in routing. Care will be taken to establish priorities on purchase requests well in advance to prevent duplication of work in the Contracting Office.

Chapter 15
ANG
OPERATING PROCEDURES

A. SYSTEM ADMINISTRATION (CHAPTER 4)

1. TASK - System Focal Point.

Introduction: Responsible for the functional operation of all computer hardware, software, LAN and telecommunication (voice, data, video and imaging) systems within the OPLOC. Provide an information management focal point for ADP technology and telecommunications.

ANG will act as a liaison between local Communication Squadron (SC) and the OPLOC.

2. TASK - Local Area Network, Electronic Mail, Focal Point.

Introduction: Administrator for LAN, E-Mail, and WAN.

ANG will act as a liaison between local Communication Squadron (SC).

3. TASK - Telecommunications Focal Point

Introduction: Serves as office of primary responsibility for all current and new telecommunication issues (voice and data). All billings related to telecommunication issues will be controlled and certified by the Directorate of Administration.

ANG will act as a liaison between local Communication Squadron (SC) and the OPLOC.

★4. TASK - Open and Close Inquiries.

(These tasks are accomplished by the OPLOC)

Introduction: Validate the GAFS database. Process the OP-STATUS transaction to open GAFS for business. Validate balancing products in CPAS prior to opening database.

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- a. Contact Systems Administration for any system problems.
- b. Contact OPLOC in advance for weekend or extended on-line time

5. TASK - Computer and Products Schedule.

Introduction: Responsible for all scheduling of computer programs.

- a. Forward product requests to the OPLOC monthly. Coordinate any special products via phone or fax. Ensure Budget receives a copy of the schedule.
- b. Coordinate with OPLOC Systems Administration of any schedule changes required due to mission requirements. Notify Systems Administration 24 hours before output product is needed.

6. TASK - Perform Table Maintenance.

Introduction: Responsible for maintaining accounting system tables for appropriations in the GAFS for the BQ system.

Coordinate any changes required with ARF Branch at OPLOC.

★7. TASK - Security Administration.

Introduction: Focal point for all ADPE systems security.

- a. Establish primary and alternate Terminal Area Security Officer (TASO) with the local base BNCC.
- b. Coordinate the following items with the base communications group/squadron/base network control center. Follow Air Force and NGB directives:

- (1) Software inventory.
- (2) ADPE inventory.
- (3) Hand receipts of equipment being repaired/taken TDY.
- (4) Terminal security training.
- (5) Resource protection.

NOTE: This task can be delegated to anyone in the Comptroller Division.

8. TASK - Defense Mega Center (DMC) Liaison.

Introduction: Serves as the accounting systems liaison between OPLOC, ANG, and DMC.

- a. Appoint on-line system focal point (TASO) to the base communications group/squadron and to the OPLOC.
- b. Contact OPLOC for systems problems.

★9. TASK - Technical Training

Introduction: Training responsibilities.

- a. ANG will provide initial IAPS, IATS, and ATRAS training.
- b. OPLOC will provide all specialized training excluding initial training (i.e. Louis II, Louis Link, ect.).

★10. TASK - Small Computer Technical Support.

Introduction: Responsible for ensuring all personnel have adequate small computer hardware and software.

- a. Use local base procedures to requisition new small computer equipment and software. The ADPE equipment custodian can be anyone in the Comptroller Division. Prior to purchasing any equipment connecting to a DFAS owned system, coordinate with your ANG/HQ and OPLOC.
- b. Upon receipt, set up equipment and install software.
- c. Provide training on new equipment/software.

11. TASK - Interface Control.

Introduction: Responsible for monitoring all incoming and outgoing interfaces affecting the OPLOC databases.

ANG tasking is limited to validation and correction of interface. The OPLOC schedules all interfaces.

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★12. TASK - File Transfer.

Introduction: Ensures file transfer for data files occurs between ANG, OPLOC, DFAS-DE, and DMC, DFAS-CO, or other bases.

- a. Contact OPLOC for assistance.
- b. Use the File Transfer Protocol (FTP) whenever possible.

★13. TASK - On-Line Print Monitor.

Introduction: Designates personnel to handle the distributive print process. Ensure all output products are directed to the proper print areas. Also ensure adequate paper supplies are available to operate on a day-to-day basis.

NOTE: Each ANG FM should establish their own distributive on-line station with FM unique print Que.

- a. ANG unit will work with their respective Communications Squadron (SC) at Base Level.
- b. Coordination may be required between Systems Branch at the OPLOC and local ANG Communications Squadron.
- c. Notify Systems Branch at OPLOC of product requirements.

14. TASK - Personal Computer troubleshooters.

Introduction: Serve as the personal computer minor maintenance technicians for the OPLOC.

- a. If your base has a small computer maintenance contract, contact the local base communications group/squadron for required service. This is handled by the Comptroller ADPE custodian.
- b. Use hand receipts on equipment leaving the office.

15. TASK - Gather Information Resource Plans Data.

Introduction: Coordinate systems requirements.

Coordinates with local ANG Communications Squadron the required computer/LAN equipment as needed to support the taskings.

16. TASK - Support Development of Information Technology Budget and Budget Estimates.

Introduction: OPLOC focal point for computer systems purchases and/or replacements.

a. Follow local base procedures for budget submission through the Comptroller resource advisor.

b. The Unit Resource Advisor provides format for budget submission.

17. TASK - Ensure Implementation of Information Resource Management Policies from Defense Finance and Accounting Service Headquarters and Defense Finance and Accounting Service Denver Center.

Follow published guidance provided by DFAS HQ, DFAS-DE, and FSADE.

18. TASK - Track Performance of Service Providers.

Introduction: Maintain control logs for all computer systems downtime and slow response times.

No action required.

19. TASK - Coordinate Facility/Technology Requirements.

Introduction: Ensure the plan for facility and technology enhancements are coordinated throughout the proper approving authorities.

Coordinate as required with local Communications Squadron (SC), local Base Civil Engineer and the OPLOC as required.

20. TASK - Provide Risk Analysis and Security Assessment.

a. Follow local base procedures.

b. Contact base communication flight for guidance.

***21. TASK - Provide Systems Management.**

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Introduction:

- Plan and direct implementation of new or revised systems.
 - Provide technical guidance for systems maintenance.
 - Approve accounting data automation schedule.
 - Develop/recommend local system enhancement.
- a. Receive system release information from the BNCC and provide to the branch and FMA as required.
- b. Coordinate downtime with base customers.
- c. Coordinate additional on-line time with the OPLOC at the earliest possible time.
- d. Technical guidance on system maintenance that can not be answered by the ANG is answered by the base communications flight. Coordination is made with the OPLOC.
- e. Coordinate requirements for local Louis II, QLP, MAPPER, or other retrievals as required to meet the base mission requirements with the OPLOC.
- f. Designate a system liaison (for each ADS) to the OPLOC.

***22. TASK - Maintain Data Table and Perform Master Record Changes.**

Introduction: Maintain GAFS base variable file (NBQ610). Maintains CPAS Validation and Data Manager Tables (AFMCM 177-417).

Contact OPLOC Systems Administration to add or delete OAC/OBANs and SRANs for changing the base variable file (NBQ61X).

***23. TASK - Validate/Establish/Manage Systems Access Authority (System Security).**

Introduction: TASO is responsible for maintaining master User ID/password access list and the following:

- a. Follow base procedures for appointing TASOs.
- b. Report any security violations to the base communications group/squadron and the OPLOC.
- c. Obtain new security passwords from the OPLOC.
- d. Personnel moving to a different section must have their security access and privileges reviewed. Changes must be coordinated with the OPLOC.
- e. Computer users that are locked out for a User ID/password violation, will contact the TASO for resetting existing user ID/password.

24. TASK - Develop "Ad Hoc" Computer Queries for Customer Requests.

Introduction: Develop retrievals using many different software applications.

Inform OPLOC of requirements. CPAS users will develop their own dataqueries. Running dataqueries during duty hours requires prior coordination with System Administration at the OPLOC.

***25. TASK - Provide Systems Training to Users.**

Introduction: Identify and ensure computer systems training requirements are met.

a. With coordination from OPLOC, develop comprehensive training program on system usage, i.e., TIP, DEMAND, Louis II advanced retrieval system, QLPs, PaperView, List Enhance, CPAS Tutorial, On-Line Print, and any other system developed.

b. Monitor Comptroller Systems Newsletter published by the Standard Systems Group (SSG) for new developments in software and prepare training program to meet the new requirement (available on Internet).

***26. TASK - Analyze Systems Effectiveness; Resolve/Reconcile/Report Problems, as Required.**

Track and report problems/slow responses to the OPLOC.

27. TASK - Delete Parameter Records.

This is used to delete flagged optional product programs that have not finished (FINNED) properly.

If message "Program NTQ*** is running, see AFM 171-390; contact OPLOC System Administration for corrective action.

B. ACCOUNTING: OPERATIONS DIVISION (Chapter 5)

BUSINESS FUNDS BRANCH

***1. TASK - Indicative Data Loads/Target Loads.**

Process Project Fund Management Record (PFMR) Function Codes, Targets, and indicative data changes to update accounting information in Standard Base

Supply System (SBSS), Funds Control Module, Medical Logistics (MEDLOG), FIABS, SCID (DO35K) and System Designator for the General Accounting and Finance System (base level) (BQ).

a. Receive request for new PFMR, load, or target load from customer.

b. New PFMR or changes to existing PFMRs:

(1) Validate requests and compare to RC/CC coding package for accuracy of indicative data.

(2) For self: Complete localized request form for PFMR and forward to OPLOC/AOB for processing 1PF transaction, which will create a PFMR. AOB will notify ANG that a PFMR number has been created.

(3) For others: Same as step 2 except OPLOC/AOB needs copy of Funding Document.

c. Target:

(1) Assign a control number.

(2) Load targets using ORG screen.

(3) File applicable documents.

★2. TASK - Audit SBSS Daily Products.

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-206. (ANG will perform the following audits)

a. Verify fund authorization amounts shown on Part 2 of the D08 are in agreement with GSD funding authorization documents received (AFM 177-206, section 8).

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b. Determine if actual obligations and commitments shown in part 2 of the D08 agree with DWCF General Ledger. Share this responsibility with the Funds Manager.

3. TASK - Audit SBSS Monthly/Quarterly Products.

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-206.

Monthly, reconcile funding authority and commitment documents to the MO7. Monthly reconcile issues and obligations to the MO3.

★4. TASK - Audit Medical Products.

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-383.

a. Insure the indicative data is loaded in the Medical PFMR's.

b. Insure funds distribution is handled via AF Form 1269 or authorized local form.

c. Medical supply inputs fund targets into PFMR and ANG FM inputs fund targets into BQ.

★5. TASK - Materiel Expense Interface (SBSS/MEDLOG).

DWCF purchases, expenses and obligations are initially incurred/recorded in the supply systems (SBSS and MEDLOG). To record these expenses and obligations in GAFS, interface "expense" transactions produced by SBSS and MEDLOG. The GAFS NBQI00 program matches the expense transactions to FSR/PSR records through a batch process and then processes them as a pseudo input. FSRs and PSRs must be coded with applicable PC codes for expense transactions to match up.

a. The ANG will clear all SMAS rejects to include MAFR "9" coordinate with AOR Branch.

b. All MAFR 9 rejects must be cleared by COB the day the reject listing is received. Any exceptions or deviations must be coordinated with OPLOC.

c. ANG site should receive pseudo remote listings when made available by OPLOC systems or SSG.

★6. TASK - Supply/BQ Reconciliation.

Balance obligations, expenses and targets in SBSS/MEDLOG with the BQ system. Use individual site code or identifying data for each base interface.

a. Receive NBQE60 program after each interface with Business Funds Recon Branch.

b. Research out-of balances (AFM 177-370, chapter 48). Make corrections of obligations at the DSR level. Obtain correct DSR from ODL. Numerous out of balance conditions could reflect duplicate or missing interfaces.

c. Prepare the reconciliation lists in six sections:

(1) Section A -- Current Fiscal Year Matched Records. For matched records (when an "R" record matches a PSR). When everything matches (accounting data in the PSR plus targets, expenses, and UOO), only a total line for each MFP within an OBAN is printed. If the accounting data matches but expense or obligation dollar amounts do not match, then the "R" transaction amount, the PSR amount, and the difference prints. The difference amount always prints as a positive amount as the error could be either in the "R" transaction or the PSR.

(2) Section B -- Current Year Unmatched R Records. This section prints when "R" records are input that do not match a PSR in the BQ System. This means that you have an OCCR loaded in the SBSS (or a CCR in the MEDLOG) with some data loaded which does not match exactly with the data loaded in any PSR. You should also have received rejects on the interface of the "E" card images which were identified as "NPS". Review these records with Accounts Control to determine which data are incorrect, the PSR data or the OCCR and PFMR data, and correct the applicable data records.

(3) Section C -- Current Year Unmatched PSR. This section prints when a PSR is loaded containing SMA Code Z and a Sub-SMA Code matching one of the SRAN Linkage Files (61C). Anything appearing on this list could have been input manually when someone was trying to correct something. Check the selective transaction history lists for each month to determine if there was manual input over a

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remote. Normally, updates to all of the detail PSRs should be by "E" transaction interface and batch processing. Also check these details against details in the Section B list and look for transposed numbers in the data.

(4) Section D -- Prior Fiscal Year Matched Records. All data and use are the same as for section A, except that this section applies to PFY records.

(5) Section E -- Prior Year Unmatched R Records. All data and use are the same as for section B, except that this section applies to PFY records.

(6) Section F -- Prior Year Unmatched PSR. All data and use are the same as for section C, except that this section applies to PFY records.

NOTE: Input corrections into BQ or applicable supply system.

Those adjustments requiring SBSS inputs, will be coordinated with the OPLOC.

7. TASK - AVFUELS Processing (M28).

All duties performed by the Base Fuel Management Office.

ANGRC ONLY

8. TASK - Reclaimed Fuel.

Processing of credit for contaminated aviation fuel.

ANGRC ONLY

9. TASK - Sale of Bulk Fuel to Army/Air Force Exchange Service (AAFES). Overseas only.

No action required

***10. TASK - Review Open Document Listing (Business Operations Fund)**

Monthly reconciliation of ODL with hardcopy documents and SBSS/MEDLOG.

a. Monthly, reconcile funding authority and accountability documents to the M07.

b. Make corrective action to the M07 or allotment ledger.

c. Load annual and quarterly funding authority and accountability for investment equipment items (applies to both GAFS and Supply Systems).

d. Make corrections to the necessary side only.

11. TASK - Fuels Sales Analysis Report M27

Reference AFM 177-206, Section 45.

No action required.

***12. TASK - Trial Balance (DWCF). (Reference AFM 177-383 and Handbook for Base Level Materiel Accounting, Prepared by DFAS-DE/ANBL.).**

Standard Materiel Accounting System (SMAS) Trial Balance is the result of interfaces from the supply systems, posting with GLA updates from Journal Vouchers, and data extracted from the J3A and 13A tapes from the BQ system. AFM 177-383 is the manual which covers trial balance preparation.

No action required.

13. TASK - M28 Aviation Fuels Billings.

No action required.

14. TASK - Process Cash Sales.

No action required.

15. TASK - Process/Record Refunds Receivable From Vendors.

16. TASK - Update Foreign Currency.

No action required.

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17. TASK - PFMR Fund Availability.

Management notices are received from SBSS.

907 REJ - INPUT EXCEEDS PROJECT FMR FUND BALANCE.

Note: The XP amount shown on line four is the amount of funds required to be loaded in the PFMR in order to either (1) release the serviceable balance in the ITEM-RECORD (101) record, or (2) establish a DUE-OUT-DETAIL (205) record.

ACTION: Send the original and one copy to the resource advisor identified on line 6, one copy to the funds management section, and one copy to the Business Funds Branch when 4-par DD 1348 Form-1, DOD Single Line Item Release/Receipt Document, is used. The resource advisor contacts the budget officer for resolution of the reject notice. The budget officer determines the action to be taken: deny fund request, authorize additional funds, or authorize use of TEX code 3 on the TRIC ISU. The budget officer returns a copy of the reject notice authorizing use of TEX code 3 to DAO materiel section. DAO must concur with the use of TEX code 3 before processing to preclude over-obligation of funds. DAO PROGRAM: NGV932

A911 MGT - PROJECT FMR ALLOTMENT EXCEEDED BY \$__.

ACTION: Send the original and one copy to the resource advisor identified on line 5, one copy to the Business Funds Branch, and one copy to the funds management section. The resource advisor contacts the budget officer for resolution of the management notice. The budget officer should resolve problems associated with targets being exceeded for funds managed by the budget office, including all separately funded tenants. The materiel SMA should resolve notices pertaining to funds for other activities being supported by funding documents. See DFAS-DER 177-102, chapter 8.

DAO PROGRAMS: NGV951 and NGV932

18. TASK - FIABS Daily Audit Requirements.

Perform required audits and make applicable corrections in accordance with AFMCM 177-24.

Assist OPLOC in performing causative research relative to errors and questionable data/transactions.

19. TASK - FIABS Monthly Audit Processes.

Perform required audits and make applicable corrections in accordance with AFMCM 177-24.

Not applicable.

20. TASK - Audit FIABS as Required Products.

Perform required audits and make applicable corrections in accordance with AFMCM 177-24. Although these products are as required, they are normally generated on a monthly basis. They may, however, be run more frequently. They should be audited whenever produced.

Not applicable.

21. TASK - FIABS/BQ Interface of Expense, SALES, and GFGL Updates (E, S, and Z Records).

Not applicable.

***DEPOT MAINTENANCE ACTIVITY GROUP (DMAG) - CONTRACT.**

NOTE: THIS SECTION NOT APPLICABLE TO ANG.

***DEPOT MAINTENANCE ACTIVITY GROUP (DMAG) - ORGANIC (AIR FORCE)**

NOTE: THIS SECTION NOT APPLICABLE TO THE ANG.

***DEPOT MAINTENANCE ACTIVITY GROUP (DMAG-AF) DEPOT MAINTENANCE MANAGEMENT INFORMATION SYSTEM(DMMIS).**

NOTE: THIS SECTION NOT APPLICABLE TO ANG.

COST ACCOUNTING BRANCH

NOTE: THIS SECTION NOT APPLICABLE TO ANG.

RECEIVABLES BRANCH

The following are general guidelines to appropriation refund and reimbursement procedures. This section covers OPLOC reimbursable transactions within and between appropriation and fund accounts of the Air Force, other departments, and agencies within DOD and United States government agencies outside the DOD. It also applies to transactions with private individuals, firms, and corporations furnishing commodities or services where reimbursement is made to Air Force appropriations or payment is made to deposit fund accounts.

There is a difference between appropriation refund and reimbursement criteria. Appropriation refunds are collected recoveries of advances and recoveries of erroneous payments or overpayments. Refunds are a reduction of expenses and are processed against the appropriation and fiscal year that the expense was recorded. Appropriation reimbursements are amounts earned and collected for property sold or services furnished to an authorized customer. Reimbursable authority may either be specifically or automatically apportioned. The cost of the materiel or service is first paid for by the activity providing the service and reimbursed or paid back by the activity requesting the materiel or services. For detailed criteria, see AFR 177-101, chapters 21 and 22; AFI 65-601, Vol 1; DOD 7000.14-R, Volume 14; and DFAS-DER 177-102, part 5. Billing and collection procedures are explained in DFAS-DER 177-102, chapter 29. It is important to be knowledgeable with these references as they will become your guidelines for working within the Receivables Branch.

We will not write all procedures within this desktop Guide, but will give you general guidelines and references to all applicable regulatory guidance necessary to perform your job. Some general processes that apply to all accounts receivables will be covered here and should be applied in all areas even though they are not repeated in each task breakdown.

Unfilled Customer's Order (UFO), balance ID "D", represents the amount of customer orders received, i.e., the DD Form 448, Military Interdepartmental Purchase Request (MIPR), DD Form 185, Project Order, or other reimbursable orders. They should be posted upon receipt of estimated customer orders.

When bills are received or generated, Filled Customer's Order Uncollected (FCOU), balance ID "F", and processed, process a posting

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code of "D" to "F" for the amount of the bill into the BQ system to record the earned reimbursement.

Record an estimated FCOU at the end of each month to accrue earnings if billing documents can't be processed by month-end. Upon receipt and processing of information authorizing preparation of the bill, adjust the estimated FCOU to the actual amount.

As reimbursable expenses are incurred in direct authority, Fund Type "L", "A", or "C", generate and record the earnings in Fund Type "M" or "J" reimbursement records per periodic information received from the performing activity. Record the reimbursable obligations that remain uncollected at FY end in sales coded Fund Type "L" records (also, fund "A" and "C" depending on sales code and BPAC) as a UFO in the same FY (reference AFR 170-9). Record the earnings for the last month of the FY that are not billed before the end of the FY as a FCOU and replace by actual bills when processed in October. Reconcile prior year accounts (balance ID "O") monthly and adjust any sales coded obligation adjustments (Fund Type "L" records and also Fund Type "A" and "C" depending on sales code and BPAC). For a description of fund types, see AFM 177-370, paragraph 5, 4H.

When a no check drawn (NCD) transaction is vouchered or a check is collected, the collection posting should use a post code of "F" to "R" which affects MAFR. Balance IDs "D", "F", and "R" are referred to as gross orders, and "F" and "R" are earned reimbursements.

Accounts receivable technicians reconcile hard copy documents to the Open Document Listing prior to the Data Base Transfer (DBT) 7801 report being run by the Reports and Analysis Branch. Fund types used vary from "L" and "M" for O&M fund code 30, to "A", or "C", and "J" for the RDT&E fund code 29, the Military Family Housing fund code 83, and the DWCF-T fund code 68. The balance IDs involved are "J" for Anticipated Reimbursements, "W" for Quarterly Anticipated Reimbursements, "D" for Unfilled Customer's Order (UFO), "F" for Filled Customer's Order Uncollected (FCOU) and "R" for Filled Customer's Order Collected (FCOC).

Waive reimbursement and defer billing for transfers between Air Force and Department of Defense agencies, except for Defense Business Operations Funds (DWCF), when the cumulative value of materiel or services furnished is less than \$125 in a fiscal quarter. Defer billing until cumulative reimbursable charges in a fiscal quarter are \$125

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or more. Once a bill has been rendered in a quarter, bill that customer for each succeeding month in the quarter regardless of amount. See DFAS-DER 177-102, paragraph 29-1 for additional guidance.

Accounts receivable reporting and determination of the time period, before transfer of receivables, requires aging. Use mechanized listing, i.e., Open Document Listing, to establish aging schedules, or use a similar manual technique. The age of accounts receivable is based on the billing date. Considering the normal payment due date of 30 days following the date of the bill, accounts 1 to 30 days old are not delinquent. Accounts not paid by the payment due date are delinquent. Age accounts receivable as required in DFAS-DER 177-102, paragraph 29-37b(1-6).

Late payment charges (interest, administrative, or penalty) are assessed and collected on delinquent accounts, unless the debt is excepted by DoDFMR 7000.14, Volume 5, paragraph 290307, or late payment charges are not collected according to DoDFMR 7000.14, Volume 5, paragraph 290308. Assess interest charges at the rate prescribed for cost-effective discounts in DFAS-DER 177-102, paragraph 2-2(b) and follow further instructions in DoDFMR 7000.14, Volume 5, section 2903. Amounts collected are first applied to penalty, then administrative charges, then interest, and finally principal.

For delinquent accounts, interest is accrued from the date of initial billing, but assessed after the payment due date.

For debts arising from contract performance on formal numbered contracts, interest is accrued according to DFAS-DER 177-102, paragraph 16-8, from the date of initial identification of the debt.

The interest rate is periodically furnished by interim message change (IMC) to 177-102.

DFAS Centers provide collection assistance for delinquent debts that cannot be collected by the OPLOC. DFAS Centers assess and collect late payment charges on the debts in their inventory. DFAS Centers are authorized to collect debts using procedures such as referral to collection agencies, reporting to credit bureaus, file matching with other federal agencies, and Internal Revenue Service income tax refund offset. Send debts for collection assistance in accordance with DFAS-DER 177-102, paragraph 29-34 and table 29-1.

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Some debts are too small for the DFAS Center to pursue collection. Follow local write-off procedures outlined in DFAS-DER 177-102, table 29-1, paragraph 29-4(b) and 29-35.

Support provided foreign governments not covered under Foreign Military Sales guidance can be found in AFR 170-3, chapters 10 and 23.

All transactions input by the Receivables Branch have Processing Center (SMA Code) "R." Entries in the Open Document List and Address Directory are shown under Processing Center "R." Voucher series will be "R" for disbursement vouchers and "CR" for collection vouchers.

TASKINGS:

★1. TASK - Disbursement Transaction Posting.

Disbursement transactions are classified according to Merged Accountability and Fund Reporting (MAFR) categories (for-self/for-others disbursements and reimbursements, locally/centrally maintained deposit accounts, etc.), type of accounting (receipts, reimbursements, refunds, or disbursements), and other related records. Vouchers need to be input into BQ by the cutoff time established by the Reports and Analysis Division to allow them sufficient time to reconcile the MAFR input. Unless authorized by the Financial Statements and Reports Branch, no input/adjustments should be made to a previous day's MAFR data. Specific instructions for entering MAFR data when processing disbursement transactions can be found in AFM 177-370, starting with paragraph 19.4 (reference AFR 177-101, chapters 16 & 27).

2. TASK - BEAMS/WIMS Refund/Reimbursement Billings.

Not Applicable.

3. TASK - OLVIMS (On-Line Vehicle Interactive Management Systems)

Not Applicable.

4. TASK - Reimbursable Billings (Other Than BOF/Stock Fund/Revolving Fund).

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a. Ensure complete file of all Interservice Support Agreement (ISSA), Host Tenant Support Agreement (HTSA), or other agreements for all bases are maintained with the OPLOC, as required.

(1) Review/coordinate all support agreements annually for reimbursable items.

(2) Establish procedures to identify/ensure that reimbursable items are received monthly.

(3) Follow-up to OPR for non-receipt of billing data.

b. Receive copy of accepted reimbursable Military Interdepartmental Purchase Request (MIPR) and project orders from ANG. (DD Form 448, Military Interdepartmental Purchase Request, DD Form 448-2, Acceptance of MIPR, AF Form 185, Project Order and other miscellaneous reimbursable orders.)

(1) Prepare AF Form 406, Miscellaneous Obligation/Reimbursement Document (reference DFAS-DER 177-102, figure 10-1, par 28-2(4b)).

(2) Establish UFO in BQ (estimate) (reference AFM 177-370, section 15).

c. Receive appropriate billing documents from Air Force OPR and establish monthly billing/FCOU (actuals).

(1) Prepare SF 1080, Voucher for Transfers Between Appropriations and/or Funds (reference DFAS-DER 177-102, par 29-1), or AF Form 819, Invoice/Claim (reference DFAS-DER 177-102, par 29-21), or SF 1034, as applicable.

(2) Prepare collection for advances for Federal and non-federal customers (reference AFM 177-370, par 19.46).

(3) Forward to customer if it cannot be processed on NCD basis; otherwise, process as NCD.

(4) Establish billing file by customer.

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(5) Establish FCOU in BQ (actuals) (reference AFM 177-370, section 15).

d. Prepare, process, and forward follow-up, as appropriate (reference DFAS-DER 177-102, table 29-1).

e. Validate/reconcile hard copy documents with Open Document Listing (ODL) tri-annually. (See Task 20.).

★5. TASK - Cash/Check/By-Others Collections.

a. Pull billing documents from files.

b. Prepare DD Form 1131, Cash Collection Voucher. Attach check and back-up documentation to DD-1131. Submit original and two copies to Treasury Operations Branch at OPLOC with post codes and BQ address.

c. Review/annotate the BQ Daily Audit List to ensure input was accurate (reference AFM 177-370, paragraphs 27.11a and h).

d. Collections will be processed by the OPLOC within 24 hours of receipt.

6. TASK - Military Family Housing Charges.

Not applicable.

7. TASK - Base Accounts Receivable System (BARS), Class B Phones, Trailer Space Rental and Associated Miscellaneous Billings

Reference AFM 177-390, Volume 1.

Not applicable.

★8. TASK - Charges for Damaged/Lost Property (Report of Survey).

a. The Air Force will investigate and issue Reports of Survey when property is lost or damaged.

b. The Air Force survey officer or other responsible official prepares pay offset documentation, i.e., DD Form 139, Pay Adjustment

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Authorization, to offset pay or salary to collect indebtedness. DD Form 139 must contain "Due Process" statement or have attached consent form with member's signature per DoDFMR, Volume 7.

c. Submit offset documentation to appropriate pay system for action. For installment repayments, the second copy of DD Form 139 is input into BQ as Fund Type "T" Type Vendor Code 9.

d. Prepare DD Form 1131, Cash Collection Voucher, and forward to Disbursing Division. Reverse Fund Type "T" detail and collect to correct Fund Type "A" record.

★9. TASK - Record Temporary Collectibles (Suspense Account).

a. Forward DD Form 1131 to the Treasury Department at the OPLOC.

b. Assist OPLOC as may be necessary.

10. TASK - Charges of Base-Level Support Services for Medical Civilian Pay.

Not applicable.

11. TASK - Acceleration Charges for Civilian Labor.

Not applicable.

12. TASK - Debt Collections.

Prepare DD Form 1131 and forward to OPLOC.

13. TASK - RCS: HAF-ACF(M)7184(DT), Selected Balances for Accrual Reporting.

Not applicable

★14. TASK - RCS: HAF-ACF(Q)8108(DT), Report on Receivables Due From the Public.

a. Assist OPLOC in obtaining information, if required.

b. Provide the OPLOC the aging statistics on a quarterly basis. (Type Vendor Code 9's are available through the NBQI80

program) Reference 177-370. **NOTE: DFAS-DE/ANI has developed an 8108 Training package that contains recommended retrievals for data extraction and aging.**

15. TASK - RCS: HAF-ACF(A)7194, Reconciliation of Accounts Receivable.

Assist OPLOC in obtaining information, if required.

16. TASK - Dishonored Checks.

Assist OPLOC as required in recouping the double payment or dishonored check.

17. TASK - ANG Collection by Payment Offset.

Answer queries from vendors, military members, or employees regarding offsets. Work with OPLOC to provide information concerning indebtedness and offsets.

18. TASK - Refund of State Taxes.

Assist OPLOC in obtaining tax exemption certificates to assist in filing claim.

19. TASK - Tuition Refunds for Military Members.

Not applicable.

20. TASK - Validate Open Document Listing (ODL).

The ANG is responsible for total ODL Certification. Refer to applicable regulations.

21. TASK - Reimbursable Billings, Business Operating Fund (BOF) - SBSS.

NOTE: This task may be performed in the Business Funds Branch - local decision.

Assist the OPLOC by providing correct BQ addresses and insuring sufficient fund balances are available in summary addresses for OPLOC to post the M-05 billing.

22. TASK - Reimbursable Billings, Business Operating Fund (BOF) - SMAS.

NOTE: This task may be performed in the Business Funds Branch - local decision.

If ANG units are utilizing SMAS for medical unit, assist the OPLOC by providing correct BQ addresses and insuring sufficient fund balances are available in summary addresses for OPLOC to post the M05 billing.

23. TASK - M28, Aviation Fuel Billings.

Not applicable.

24. TASK - FIABS Reimbursable Billings, Business Operations Funds (BOF) and Investment Items - SMBA and GFGL.

Not applicable.

NOTE: Investment billings are processed by the OPLOC that created the billing. Do not forward FIABS investment billings to DAO-DE McClellan/FSRA (SM-ALC).

***25. TASK: Reimbursable Billings for DMAG-AF.**

Not applicable.

***26. TASK - Aged Accounts Receivable Schedule, DMAG-AF.**

Not applicable.

***27. TASK - Transfer of Delinquent Accounts Receivable, DMAG-AF.**

Not applicable.

FOREIGN MILITARY SALES (FMS).

Introduction: Delivery reporting ensures that U S Government material and services sold to foreign countries are fully reimbursed. Each OPLOC will have to develop unique procedures based on the base-level activities that will fall under their support. For example, an OPLOC may support a combination of logistic centers, product centers and other miscellaneous activities.

★1. TASK - Processing Interfaces from SAMIS.

Assist OPLOC as necessary

2. TASK - Processing FMS Manual Delivery Reporting Transactions.

a. Product Center Deliveries.

Not applicable.

b. Logistic Center Deliveries.

Not applicable .

3. TASK - Preparation of Journal Voucher for General Funds General Ledger.

Not applicable.

4. TASK - Financial Adjustments on Report of Discrepancy (RODS).

Not applicable.

5. TASK - FMS F-5 Pre and Post Sale (PAPS) Funds.

Not applicable.

★6. TASK - Case Managers Requests for Correction of Deliveries on Active Cases.

Assist OPLOC as necessary

7. TASK - Reconciliation on FMS Cases Prior to Case Closure.

Not applicable.

★8. TASK - ULO Verification of Accelerated Case Closure (ACC).

Assist OPLOC as necessary

C. ACCOUNTING: REPORTS AND ANALYSIS DIVISION (Chapter 6)

ANALYSIS BRANCH (ARA)

1. TASK - Identify Potential Anti-Deficiency Act Violations.

a. Accounting Liaison utilizes daily print products and on-line inquiries to determine fund availability for each OAC/OBAN.

b. Ensure target loads are reviewed daily to determine that funding increases and decreases have appropriate supporting documentation.

c. Accounting Liaison checks the DAL after each end-of-day and monitors, reviews, and researches CSR/FSR management notices.

2. TASK - Coordinate with DOD Auditors, GAO Auditors, Inspector General Visits, Air Force Audit Agency, and DFAS-DE Visits.

Follow current USAF, MAJCOM, ANG, Wing, and Comptroller guidance for all audits, visits, and inspections.

★3. TASK - Analyze/Interpret Installation Accounting Reports.

Review installation financial reports and contact OPLOC, if there are any discrepancies or corrections.

4. TASK - Initiate and Coordinate Analysis of Systems Operations.

Follow locally developed guidance.

5. TASK - Directorate One-Time Requirements Focal Point.

Provide information to Accounting Directorate as required

6. TASK - Serve as Directorate Training Program Monitor.

Follow local base procedures for training program.

★7. TASK - Perform Database Validations of Data Elements in the General Accounting and Finance System (GAFS).

a. Review the FSR/PSR/DSR and CSR/FSR Zero Balance Disk Check Listings and the FSR/PSR/DSR Data Element Audit Listing, that are systematically produced from any invalid or incompatible accounting data elements.

b. Reference ANG coding package for correct accounting data elements.

c. ANG will create NBQ060/NBQ090 and coordinate with OPLOC for the correction of any erroneous data elements using QC, QF, or QP procedures outlined in AFM 177-370, section 21.

d. Review the NBQ050 listing the next day to ensure corrections were accomplished.

8. TASK - By-Others Analysis.

No action required.

9. TASK - Overall Accounting and Report Analysis.

a. Determine root cause of recurring and non-recurring accounting errors. Recommend corrective action. Follow-up to determine if results were effective.

b. Research report error(s) to determine the root cause of the error(s). Recommend corrective action and follow-up procedures to ensure corrective action was appropriate.

c. Prepare flowcharts on the work processes that are required to be completed daily, weekly, monthly, and annually; especially in the report areas and other high visibility areas of concern.

10. TASK - Perform Data Base Validations of Data Elements in CPAS.

No action required.

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FUNDS CONTROL AND FINANCIAL REPORTS (ARF).

General Instructions: Ensure that reports are Sent/Received in ADRSS the day following transmission. Ensure acknowledgment of report receipt from receiving activity in E-Mail. Ensure header card is input in transmission file for applicable reports before ADRSS transmission.

***1. TASK - Create Addresses and Validate Internal Records (Daily).**

a. Use the FSR address to create the PSR address, (reference AFM 177-370, section 5.4(a), section 12, 13, and figure 16-1, 16-6, and 16-7). **Note: One CSR and one FSR per appropriation will be utilized. Exceptions will be approved by the OPLOC.**

b. After verifying data elements, create additional PSR addresses based on specific request from the GAFS users.

Verify fund code, fund type, fiscal year, responsibility center/cost center code (RC/CC), and other data elements per the AFI 65-601, DFAS-DE 170-5, and ANG coding structure package. If the data elements are not in the financial coding structure package contact base budget.

c. Validate all internal records for your installation before end-of-month.

d. If correction of internal records is needed, make necessary on-line deletions (KC/KF/KP) or coordinate corrective action (QC/QF/QP/Table C/Table D) with OPLOC.

e. All DSRs as defined in AFM 177-370, section 3.8, are established by the appropriate section.

***2. TASK - Validate Coding of New Fiscal Year (FY) Skeleton Records and Prior Year RC/CC Conversion Listings.**

a. ANG will forward a copy of the current financial coding book for the ANG bases to the OPLOCs and provide assistance as required.

b. OPLOC will provide a skeleton record file to be updated and returned to the OPLOC according to EOY scheduling requirements.

3. TASK - Process QC/QF/QP/Table C/Table D Transactions.

Introduction: These utilities are used to mass change existing records. Requests for changes are received from the Branches, MAJCOMs, base budget offices, and base financial services office. Only the OPLOC can process mass changes of internal records. Take immediate action to clear erroneous addresses.

- a. Identify and verify data elements requiring corrections.
- b. Coordinate with OPLOC personnel the request NBQ060, Option 1 for QC/QF/QP change, (reference AFM 177-3770, section 21.6).
- c. Review output listings to ensure the anticipated results were accomplished and no disk errors occurred.

★4. TASK - Coordinate, Audit, and Reconcile Annual Conversion, and Output Products

Reference AFM 177-370, Section 41.

- a. Prior to conversion, remind budget/resource advisor to provide a list of ESP codes they want to retain through conversion.
- b. Forward list to OPLOC by date established in fiscal year close-out plan.
- c. Coordinate the OPLOC schedule with the base organizations.

5. TASK - BCE Integrated Transaction List

Reference AFM 177-370, Section 53.

Not applicable

★6. TASK - Funds Control

Reference AFM 177-370, Sections 20 and 28.

Introduction: Funding documents are maintained at ANG. When the CBAS/BQ Automated Reconciliation program is implemented, the automated products will be used. CBAS will be used as the final authority for targets. The OPLOC will not load any targets.

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a. Receive copy of OBAD/Allotment document from the issuing budget activity command or Air Staff. Use a locally designed spreadsheet to reconcile GAFS input to CBAS until the CBAS/BQ Reconciliation Program is implemented.

b. Receive copy of BQ/CBAS reconciliation as required and coordinate with budget office concerned on any differences between hard copy documentation and targets within BQ.

c. Monitor Reimbursable Authority to ensure all automatic apportionment's are being kept current to prevent CSR notices.

d. Instruct personnel on how to determine fund availability through the use of on-line inquiries, OBL/AL, DATAQUERY, Paperview, or MicroBas.

e. Monitor DAL or DATAQUERY to determine unauthorized use of override codes in previous days.

f. Maintain manual funds control if excessive computer downtime warrants.

g. Monitor all legal limitations to include maximum and minimum targets within the OBAN/Allotment document.

h. Research any over-commitment using CSR Management Notice List and assist with research of any over-obligation conditions. Coordinate correction with the FMA office concerned and the OPLOC.

i. ANG processes Budget Target loads.

j. Maintain fund certification letters for identifying authorized personnel at the ANG/USPFO.

k. Initiate RCS: ACCT RPT (AR) 170 - Report of Violations of AFR 177-16.

★7. TASK - Monitor and Control Use of Override Codes (Daily)

Reference AFM 177-370, Section 6.7.

a. OPLOC must notify all override transactions generated through Materiel SF Form 1080 processing with the ANG.

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b. Upon notification from the OPLOC, ANG accounting researches the request for override authority and determines why the override of appropriation is required.

(1) Accounting contacts the budget office and/or MAJCOM concerned.

(2) If additional funding is required, request additional funding authority and do not override unless national emergency exists.

(a) Accounting is responsible for approving each transaction in which an override code is used. This responsibility must not be delegated lower than the chief of Accounting.

(b) Accounting maintains a control log of all approved overrides, by transaction identity, date, and explanation. Mandatory override codes OP and OD in the interface operation are not required to be entered in the control log (reference AFM 177-370, section 6.7 and section 16.5).

(c) Accounting reviews the DAL or CA-DATAQUERY to determine if there were any unauthorized use of override action codes in previous day.

(d) Accounting maintains manual funds control if excessive computer downtime warrants.

***8. TASK - Reconcile Budget Targets to Source Documents**

Reference AFM 177-370, Section 16.

Introduction: On an as required basis, MAJCOM budget offices make changes to existing program(s) or create authorizations for new program(s). Notification of increases and decreases to funding programs are sent by message, fax, LAN, telephone memorandum, etc. from MAJCOM to base level budget. Official funding documents (OBAD) are submitted from MAJCOM to the base level budget office to support changes. These targets are part of the OPLOC's database transfer (DBT) report.

a. Input funding targets into GAFS as received from Budget. Recommend copies received are recorded in a locally designed spreadsheet for funds control.

b. Validate your DAL target inputs with hardcopy documentation.

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c. Monitor DAL to determine unauthorized use of override codes in previous days business.

d. Instruct all personnel on how to determine fund availability through use of on-line inquiries or researching in the OBL/AL.

e. Maintain manual funds target control if excessive computer downtime warrants.

f. Monitor all legal limitations to include maximum and minimum targets within the OBAD/Allotment document. ANG should coordinate with ARF when funds control is in balance prior to EOM DBT execution.

9. TASK - Medical Expense Data Extract.

Not applicable.

***10. TASK - Reconcile Negative Unliquidated Obligations (NULO).**

Introduction: Unliquidated obligations should normally be a positive balance.

Exceptions are progress payments, civilian pay summary, supply summary addresses, travel advances, and refund receivables. A negative AEU/positive AEP in a Supply/Medical Summary DSR indicates a credit was processed in the supply system. Suspicious credits are researched through the Business Funds Branch. Only exempted refund receivables as defined by DFAS-DE, are valid for 1994 and later funds. All other negative ULOs are reconciled with Vendor Pay. Vendor Pay notifies Financial Statements and Reports Branch of any management notice 0050 rejects, "**is not a positive balance**," that is a valid negative ULO (reference AFM 177-370, paragraph 16.56).

a. OPLOC must provide ANG notification when NULO is established by OPLOC.

b. The OPLOC must perform as a minimum initial contact for missing documents.

c. Provide assistance to the OPLOC on any NULO items.

d. For NULO other than missing vouchers/documentation from By-Others cycles the ANG is responsible for follow-up and research.

11. TASK - RCS:ACCT RPT(M)1445 - Flash Report of Obligation Status (Monthly).

No action required.

References: AFM 177-370, section 80.
AFR 177-101, chapter 29, section M, paragraph 29-85.

12. TASK - RCS: ACCT RPT(M)1506 - Foreign Currency Fluctuation Report (As Required).

No action required.

References: AFM 177-370, section 29.
AFR 177-101, chapter 29, section Q, paragraph 29-111.

13. TASK - RCS: ACCT RPT(RS)3732 - Report of Obligations Incurred Under Authority of Section 3732 (As Required).

No action required.

Reference: AFR 177-101, chapter 29, section D, paragraph 29-28.

14. TASK - RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting (Monthly).

No action required.

Reference: AFR 177-101, chapter 29, section H, paragraph 29-61.

15. TASK - RCS: CSFA-216 - Status of Allotment Reporting, Army Funds (Monthly).

No action required.

Reference: AFR 177-101, chapter 29, section B, par 29-14.

16. TASK - RCS:HAF-ACF(AR)7801 - Status of Funds Database Transmission (Monthly).

Ensure all prior month funding targets are loaded before DBT is scheduled.

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References: AFM 177-370, sections 67 & 75.
AFR 177-101, chapter 29, section A, paragraph 29-1.

17. TASK - RCS:HAF-ACF(AR)7801 (Sup) - Recovery Of Prior-Year Obligations (Monthly).

NOTE: This report has been temporarily suspended. See DFAS-DE/ANAC message 111600Z JAN 95.

a. Provide assistance to the OPLOC in cases where the cause of the deobligation cannot be determined.

Reference: AFR 177-101, chapter 29, section A, paragraph 29-9(b).

18. TASK - RCS: HAF-ACF(AR)7801 (Sup) - Recovery Of Prior-Year Obligations-DOD Wide Appropriations.

See TASK 17

19. TASK - RCS: HAF-ACF(AR)7801 (Sup) - Military Personnel Appropriation Reimbursement Data (Monthly).

No action required.

References: AFM 177-370, section 75.
AFR 177-101, chapter 29, section A, paragraph 29-9(a).

20. TASK - RCS: HAF-ACF(M)7801 (Sup) - Negative Unliquidated Obligations (Monthly).

No action is required.

Reference: DFAS-DE Messages.

21. TASK - RCS: HAF-ACF(AR)7801 Sup - Analysis of Unobligated Reimbursable Authority (Annual).

No action required.

Reference: DFAS-DE 170-9.

22. TASK - RCS: HAF-ACF(AR)7801 Sup - Schedule of UFOs Moved Forward to Next FY (Annual).

No action is required.

Reference: DFAS-DE 170-9.

23. TASK - RCS: HAF-ACF(AR)7801 Sup - Certification of the Air Force Cadet Fund (Annual).

No action required.

References: AFR 177-370, section 5.
DFAS-DE 170-9, section C, paragraph 15.

24. TASK - RCS:HAF-ACF(AR) 7801 Sup - Annual Schedule of Independent Unliquidated Obligation Reviews (Annual).

No action required.

References: AFR 177-101, chapter 29, section A, paragraph 29-9;
DFAS-DE 170-9.

25. TASK - RCS: HAF-DPM(Q)7503 - Appropriated Fund Support to Non-Appropriated Activities (Quarterly).

Not applicable.

References: AFM 177-382.
AFR 177-101, chapter 26, paragraph 26-1.

***26. TASK - RCS: HAF-ACF(Q)8108 - Report of Accounts and Loans Receivables Due from the Public (Quarterly).**

Provide aged data to AOR at OPLOC on quarterly basis.

References: DFAS-DER 177-102, chapter 41
ILC dated 2 Sep 94.

27. TASK - RCS: HAF-ACF(Q)7163 - Request for Transportation Audit Data (Quarterly).

No action required.

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NOTE: This report is only done at overseas locations.

Reference: AFR 177-101, chapter 29, section J, paragraph 29-69.

28. TASK - RCS: DD-COMP(AR)1536 - Report of Panama Related Costs (As Required).

NOTE: This report is only accomplished at Howard AFB, Panama.

Not applicable.

Reference: AFR 177-101, chapter 29, section P, paragraph 29-103.

29. TASK - RCS: HAF-ACF(Q)8801 - Management Expense and State Data for Air Force Forest Management Program (Annual).

Not applicable.

Reference: AFR 177-101, chapter 31.

30. TASK - RCS: HAF-CVA(Q)7113 - Report of Contingency Expenditures (Quarterly).

Introduction: This report is a base-level responsibility. Preparation can be a ANG/FMA/Protocol function.

Not applicable.

References: AFR 177-101, chapter 29, section C
AFI 65-603.

31. ASK - RCS: DD-COMP(SA)1466 - Report of Expenditures in Support of Secret Service (Semiannual).

No action required.

References: AFR 177-101, chapter 31, section D
AFM 177-102, chapter 35.

***32. TASK - Monitor and Age Locally Maintained Deposit Funds**

Reference DFAS 177-101, Section G.

Provide assistance to the OPLOC if necessary

References: AFM 177-370, section 13, paragraph 13.7
AFR 177-101, chapter 27, section G, paragraph
27-53

***33. TASK - RCS: HAF-ACF(SA)7105 - General Funds General Ledger (Other than Stock & Industrial Fund) (Quarterly).**

References: AFM 177-370, sections 70 & 90.
AFR 177-101, chapters 12 & 13
AFP 177-31.

a. ANG will have the GFGL data updated NLT the 7th calendar day of the month.

b. OPLOC will provide technical assistance if needed.

c. Q03 and M17 OPLOC will provide assistance in obtaining if needed.

34. TASK - RCS: IRCN 1032-OPM-MO - Monthly Report of Federal Civilian Employees (Monthly).

No action required.

Reference: AFR 177-101, chapter 31, section C, paragraph 31-12.

35. TASK - Year-End Focal Point for the Accounting Directorate.

a. Use OPLOC, MAJCOM, and base fiscal year-end close-out checklists.

b. Assist OPLOC with EOY activities as deemed necessary by OPLOC and base level comptroller.

c. ANG Comptroller representative from each OPLOC will be appointed to close-out committee at each OPLOC.

36. TASK - Monitor Interface Processing (Reference AFM 177-370, Section 49).

Not applicable.

★37. TASK - Bi-Weekly Personnel Cost Report (M10).

OPLOC will provide to ANG

ACCOUNTING REPORTS – MAFR BRANCH (ARM)

★1. TASK - For-Others Voucher Processing.

Introduction: For-Others Processing: These disbursement and collection transactions cite an accountable station number other than the station making the disbursement or collection. The accountable station for-others hard-copy vouchers may be another Air Force, Army, Navy, Marine Corps, Coast Guard, or Office of Secretary of Defense activity (stations not assigned to the paying OPLOC).

a. If ANG makes a payment involving a for-others transaction through the OPLOC, include one complete copy of voucher payment with all supporting documentation with the daily mail distribution the day before MAFR date to the OPLOC/ARM.

b. Forward a courtesy copy to the accountable ADSN

c. Transmit to the OPLOC/ARM by FAX if necessary to meet reporting dead lines.

2. TASK - RCS:HAF-ACF(W)7112 - Cycle Report of Voucher For- and By-Others (Weekly).

References: AFM 177-370, sections 19 & 77.
AFR 177-101 chapter 29, section F, paragraph 29-42.

Not applicable.

3. TASK - RCS:HAF-ACF(W)8702 - Cycle Report of Voucherless Travel For- and By-Others (Weekly).

References: AFM 177-370, sections 20 & 77.
AFR 177-101, chapter 29, section S, paragraph 29-124.

a. Ensure all fund codes that can be processed as voucherless are processed accordingly.

***4. TASK - Receive Cycle Report of By-Others From DFAS-DE.**

Introduction: By-other cycles consist of transactions that are paid or collected by another Disbursing Station (other than your ADSN), forwarded to DFAS-DE for forwarding to the appropriate Accountable Station (OPLOC). The OPLOC distributes documents to ANG for posting to their General Accounting and Finance System (GAFS). The information is forwarded to the Accountable Station either manually with hard copy documentation, electronically via BLAMES, or both. To review the different types of registers, see AFR 177-101, section E, chapter 27, paragraph 28.

a. Upon receipt of the vouchers and register, ensure obligations are established. ANG must within 3 days of receipt review By-Others packages for reroute process established by OPLOC.

b. Prepare the SF-1081's for adjustment to include action codes, post codes, FSR/PSR/DSR as necessary and forward to OPLOC/ARM for processing. To ensure you have a valid reject, research AFR 177-101 chapter 27 paragraph 30. Coordinate with OPLOC ARM before preparing AF Form 1543 with supporting documentation and forward back to the OPLOC.

c. Prepare and forward a copy of all Journal Vouchers (JV) to Accounting Reports and MAFR Branch at the OPLOC the day the voucher is processed. JV numbers schemes will be IAW OPLOC instructions.

d. ANG must process all By-Others cycles to include corrections by indicated suspense date.

5. TASK - Receive, Verify, and Report Incoming Interfund Transactions (Daily).

Introduction: Interfund Buyer Processing: The interfund billing system applies to issues or purchases of stock fund/business fund and appropriations financed by Department of Defense Activities.

a. Assist OPLOC in clearing rejects. Research between the OPLOC and installation level supply organizations; Medical Logistics and Supply's Fund Manager. Reference Item II, Section C, Task 5.

***6. TASK - Daily Merged Accountability and Fund Reporting (MAFR) Reconciliation (Daily).**

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Introduction: Management at all levels must place a high priority on MAFR balancing. This has ANG/FMF priority.

Reference: AFM 177-370, section 20, paragraph 20-58

a. Ensure all MAFR and corrections are input to GAFS by the time set by the OPLOC.

b. After notification from the OPLOC of MAFR out of balance, ANG will research and correct or notify the OPLOC Disbursing Section of corrections needed for cash accountability.

c. Notify OPLOC as soon as daily cash accountability is input and corrected.

d. No MAFR will be scheduled by ANG on a nonduty day.

7. TASK - RCS: HAF-ACF(M)7113 - Monthly Package Reports of Disbursements and Collection Transactions (Monthly).

References: AFM 177-370, sections 36, 78 & 79.
AFR 177-101, chapter 29, section G, paragraph 29-49.

No action required.

8. TASK - RCS: DD-COMP(W)1445 - DWCF Flash Cash Report (Weekly).

No action required.

***9. TASK: MAFR Recons and Suspense's.**

Introduction. MAFR Recons are caused by differences in the RCS: HAF-ACF(M) 7113 report cumulative balances submitted by the OPLOC as compared to the cumulative balances computed by DFAS-DE/ADA.

Suspense's are caused by differences between the Fund Code/Fiscal Year totals reported on the RCS: HAF-ACF(W)7112 and

RCS: HAF-ACF(W)8702 reports as compared to the RCS:HAF-ACF(M)7113 report (DJ and VJ records).

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a. ANG is responsible for correcting their recons created prior to merging with the OPLOC. All Recon corrections will be coordinated with the OPLOC.

b. All recons created after merger must be cleared by the suspense date established by the OPLOC.

10. TASK: RCS:DD-COMP(Q)743 - International Balance of Payments (Quarterly).

References: AFM 177-370, section 91.
AFR 177-101, chapter 28, paragraph 28-8.
Air Force Data Dictionary.

Attention to detail is essential when using IBP and category codes when inputting transactions into GAFS through ATRAS.

11. TASK - Monitor and Control Use of Bypass Codes (Daily)

Reference AFM 177-370, Section 6.7.

Introduction: Bypass action codes are financial transaction overrides of computer system edits such as data elements not on the MART and when a new appropriation and/or fund code is created by Air Staff and MAJCOM. For CPAS, bypasses of computer systems edits can only be accomplished by updating validation tables.

Coordinate with Accounting Reports - MAFR Branch prior to processing MART bypass for address creations to acquire the necessary number.

D. FINANCE: VENDOR PAY AND TRAVEL DIVISION (Chapter 7)

***INTERGOVERNMENTAL.**

NOTE: All BQ PSRs related to Government Branch processes (excluding stock fund interfund) should be created using Processing Center Code of "S" for IMPAC related payments and "G" for By-Others. OPLOC disbursement/collection vouchers will use a "S" numbering scheme.

***1. TASK - Defense Printing Service (DPS).**

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All bulk printing services is performed by DPS and funded by individual base organizations through the establishment of a DD Form 282. Payments are made IAW IMPAC payment procedures.

***2. TASK - Defense Commercial Communications Office (DECCO) Billings.**

A defense agency located at Scott AFB (currently) is assigned as the central paying activity to process billing information from GSA who in turn pays commercial vendors for providing DOD activities a telephone service referred to as "Federal Telecommunications System (FTS-2000)."

a. The CSO will request certification of the DCA Form 557.

b. AF Form 406 will be prepared for each fund cite as indicated on the DCA 557. Ensure MORD number is included on the DCA 557 since this number will be referenced on By-Others vouchers for OPLOC processing.

c. The CSO should coordinate any funding changes, increases/decreases through the ANG.

d. In dealing with the Communications Services Officer (CSO) ensure they receive all advance copies of the SF 1080 from DECCO and coordinate balances with ANG FM.

e. By-Others Processing:

(1) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a By-Others register. Copy of By-Others register with voucher is forwarded to the accountable unit (OBAN) accordingly.

(2) BQ posting must match to appropriation symbol, OAC and MFP. If not, ensure appropriate adjustments are made (SF 1081 or OF 1017g). Ensure suspense dates are met.

(3) Reference Item II, Section C, Task 4.

3. TASK - MIPR/Project Orders Processing.

Funding is distributed to other government agencies by two major means, Military Inter-Departmental Purchase Request (MIPR) and Project Orders. Billing will be submitted via a check drawn SF 1080, a cross-disbursed MAFR transaction, or by processing a By-Others transaction where the paying office direct cites the MIPR/PO appropriation. Project Orders, AF Forms 185, are defined as an order placed with a government owned and operated activity such as laboratories, research facilities, and depots. Project Orders are only accepted on a reimbursable basis.

Military Interdepartmental Purchase Request (MIPR, DD Form 48):

References: AFR 170-8, section F
 DFAS-DE 177-102, chapter 8
 AFR 177-101, chapter 17

This is an economy act order issued by one DOD component or government agency to another DOD component or government agency. The order may be processed as reimbursable or on a direct citation basis. Under the reimbursable category (MIPR category I), performing agency accumulates costs and bills the funding agency upon delivery of ordered articles or performance of the services. Under direct citation acquisition (MIPR category II), the performing activity uses the funding indicated on the MIPR directly on obligation documents such as contracts and contract modifications.

a. Receive DD Form 448 which cites "For-Self" funding from the requesting/ordering organizations. Certify funding and input commitment into BQ.

b. Return original DD Form 448 to the ordering activity for distribution to the performing activity.

c. When the acceptance of the Category I MIPR (DD Form 448-2) (out-going reimbursable MIPR) is for the support base's funds and is received from the ANG, obligate funds retaining the MIPR number as the document ID.

d. If the supported base (ANG) is accepting a MIPR as reimbursable from another funding agency, (incoming reimbursable

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MIPR) create reimbursement record using funding authority as the target.

e. Follow procedure described in TASK 4, Manual Input on Non-Interfaced Obligations, Vendor Pay Branch, Obligation Administration Section.

4. TASK - Hazardous Waste Disposal Program.

Base disposal of hazardous waste is funded locally and paid via an interfund billing process.

a. Record AF Form 1348-1, Single Line Item Release/Receipt, as an obligation document on a MORD (AF 406)/616.

b. Monthly, or as required, receive and process MILSBILLS interfund billings. CONUS bases will be automated; however, it should be noted some locations may receive hard copy SF 1080 billings from DLA.

c. Refer to Interfund Procedures for follow-up and billing adjustment procedures.

5. TASK - Miscellaneous Intergovernmental Branch Processing

Receive GBL from Base Level Transportation Offices Citing DWCF Appropriations.

a. Government Bills of Lading (GBL) - establish a AF 616 for GBLs with the transportation office. Establish the PSR under PC Code of G - Government Branch.

b. Upon receipt of GBL from transportation decommit GBL amount from AF 616. Set up GBL under the GBL number in BQ only. Wait for by-others cycle for processing.

c. Reference Item II, Section C, Task 4.

6. TASK - Interfund Processing.

a. Receive and verify the bill.

b. Process bill in BQ by date as requested by OPLOC. If adjustments are necessary, forward required documentation to the OPLOC.

c. Notify OPLOC when processed.

7. TASK - Funding Geographically Separated Units (GSU) (Outgoing MIPR, AF Form 616, AF Form 1269).

This process is used only when establishing a supply account for an organizational detachment located away from its home base. Standardize a document numbering system for AF Forms 616, AF Forms 1269, DD Forms 448 (MIPR) and AF Forms 406 (MORD).

a. Receive the request (AF Form 1269 or AF Form 616 or MIPR) from applicable Resource Advisor.

b. Assign sequential document number and log in each document, using document ID, FY and two digit base site code.

c. Certify fund availability and process commitment in BQ.

d. Return original commitment document to requester.

e. Obtain obligation documents and input obligation transaction into BQ system.

f. Reconcile funding document with the customer per procedures in DFAS-DER 177-102 and AFR 170-13.

8. TASK - DMBA - AF Customer Orders Processing

Not applicable.

9. TASK - Recording of Obligation By-Others

Not applicable

10. TASK - Commercial Contracts Paid By-Others Cycle Processing Procedures.

Reference AFR 177-101, chapter 27
CPAS Office Instruction for DFAS-Columbus Direct
Payment Reporting

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These cycles received from DFAS-Denver are made up of transactions that have been paid by another Defense Accounting Office (DAO), DFAS Center, or another branch of service such as Navy, Army, etc. citing ANG funds. Alpha cycles are primarily payments made by other Air Force disbursing offices or OPLOCs; cross disbursing cycles are payments by another branch of service; and numeric cycles are payments by DFAS-Columbus and Direct Contract Payment Notice (CPN) processing from DFAS-Columbus to accountable stations. By-Others cycles are received from the Reports and Analysis Division (DFAS-XX/AR).

a. Process same as By-Others register procedures. Registers will be sent from the OPLOC monthly for processing by specified due date. Reference Item II, Section C, Task 4.

11. TASK - By-Others Contract Reconciliation

Reference: AFR 177-120

The purpose of this task is to reconcile all accountable station contract obligation and expenditure balances by each ACRN/accounting line within a contract with the disbursing stations, e.g. DFAS-CO (Columbus Center).

Reconciliation is performed using the disbursing station's HAF-ACF(M)7140 Report, the Direct CPN process and the automated Reconciliation System (ARS).

a. Local units must be furnished a copy of the 7140 report.

NOTE: Recommend that the OPLOC request a waiver (from DFAS-DE) to allow contract reconciliation on an annual basis due to the shear volume. There is an initiative being developed to automate contract reconciliation's entitled the Automated Reconciliation System (ARS). Once completed, instructions will be included in these Desk Top Instructions.

12. TASK - Suspend Payments for Contracts Citing Appropriation in the "Red".

No disbursements can be made for contracts citing appropriations that the Treasury Department has reported as "Over Drawn."

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a. Receive notification that disbursements are prohibited against contracts citing over drawn appropriations from SAF/FM or DFAS-DE.

b. Obtain the contract file and place it in a separate suspense file.

(1) For IAPS contracts, input status code "U" (User suspended) in the IAPS contract screen; also annotate the contract comment screen with the reason for contract suspension. (Reference AFM 177-390, Volume III, paragraph 10.3.4.6.)

(2) If invoices are pending for contracts in the "red", maintain a list of contracts and amounts being held. These items are currently required for reporting to DFAS-DE. This information, according to OPLOC procedures, must be forwarded to DFAS-XX on a weekly basis for reporting.

NOTE: To facilitate this step, recommend a Query Language Processor (QLP) be developed to extract contracts linked to specific appropriations that are over drawn.

13. TASK - Reconcile Negative Unliquidated Obligations (NULO).

Recording of payments, particularly By-Others paid by MOCAS, can cause a specific obligation authority, or more typically, a contract line item to exceed available funding.

ANGRC ONLY

14. TASK - Request Current Year Funds For Closed Appropriations.

Every organization must request current year funding for any disbursement against a closed appropriation regardless if there is an obligation recorded. An appropriation is considered closed five years after it expires. The majority of these requests will be against Central Procurement Acquisition contracts and the disbursement/expenditure would typically be made by DFAS-CO and is received on a numeric By-Others cycle. An example of an expired account would be fund code 30, fiscal year 5. Operations and Maintenance expires September 30, 1995, and any remaining obligations will be closed September 30, 2000; Fund Code 295 Research and Development (2 year funds) expires September 30, 1996, and is closed September 30, 2001. Any expenditures that occur after these dates will cite current year funding. Ensure upward

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adjustment package is created, as dollar amount dictates, and proper justifications are applied.

a. Requests for current year funds are initiated by the disbursing office. Forward request letters to FMA, who will provide the appropriate accounting classification to be used.

CUSTOMER SERVICE

1. TASK - Voucher Certification.

Each certifying officer is appointed in writing by the OPLOC, DFAS-XX/F, appointment letters are signed stating associates' responsibility and liability to the account holder in accordance with AFR 177-101 chapter 6, paragraph 6-28 and AFR 177-16.

Not applicable.

2. Task - Voided Voucher Processing.

Not applicable.

3. TASK - Provide Customer Service.

Answer all base customer inquiries to the best of their ability.

4. TASK - XPSR Assignments

Coordinate with Recon/Reports to create the XPSRs at the OPLOC.

5. TASK - Commitment Processing - See IAPS and CPAS Training Guide.

Process all commitment documents no later than next duty day.

- AF Form 9
- AF Form 616
- DD Form 448
- AFSC 276, Administrative Commitment Document
- AFMC 36, Purchase Request
- AF 830
- AF 185
- AFSC 277, Reimbursable Order
- NAVCOMPT 2193

- NAVCOMPT 2276
NAVCOMPT 2275
DD Form 156
- AFLC 49, Administrative Commitment Document
- AFLC 181, Project Order
- AFLC 306, Purchase Request
- DD Form 282
- SF 364 Reports of Discrepancy
- SF 44 (If not funded via AF 616)
- MILSTRIP Requisition

a. AF Form 9-Processing:

(1) IAPS:

(a) Receive AF Form 9 from user.

(b) Ensure accuracy of accounting classification.

(c) Assign PSR/FSR by using address directory/PAPERVIEW inquiry. Create addresses as needed.

(d) Ensure AF Forms 9 received from Base Civil Engineering are processed using a Civil Engineer's Workorder Number (cost descriptor BW PSR) and reflect the work order number on the hard copy document when required. Refer to AFM 177-370 to determine which RC/CCs and EEICs require a work order number and BW PSR. Ensure work order numbers are included with IAPS input. This is an extremely important item to avoid rejects when receiving reports are processed.

Remember the OPLOC does not have the PR to determine the proper work order number.

(e) Ensure the AF Form 9 or AF Form 36, or other appropriate commitment document that have a Job Order Cost Accounting System (JOCAS) Job Order Numbers (JON) are included on documents and subsequently recorded either in IAPS or if appropriate as part of the BQ transaction. Fund certifiers must ensure JON is provided during time of document certification.

(f) Input into IAPS, await DSR and certify. (Use effective date for Qualified AF Forms 9.) Load advance planning PRs

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with an "X" in the FY-ADV-PLAN field and the effective date of YY1001 (where YY is the new FY),"YYMMDD."

(2) Ensure X-PSR is created correctly and show all pertinent data elements.

(3) Request that personnel receive and load all AF Forms 9 with appropriate X-PSR which cite other stations' funds in order to facilitate the BCAS interface process.

NOTE: Accounting Classifications, assignment of PSR/FSR cannot be added until Year End conversion is complete.

(a) Validate accounting classification update using BQ Daily Audit List (DAL). If transactions do not appear on DAL request an IAPS BQ Transaction Status Report and locate rejected "XC" transactions. Resolve funding shortfalls and reprocess transactions using the BQ Reject fix process from the Data Entry menu (Option Q).

(b) Send original AF Form 9 to Contracting.

(c) Maintain duplicate AF Form 9 at Base Financial Services Office for three months after close of year-end. Do not forward copy to OPLOC.

(4) If commitments (AF Form 9) are received citing another station's funds, enter in IAPS if local contracting office will designate the OPLOC as the paying office. Close coordination is essential with local resource advisors in obtaining AF Forms 9 citing another station's funds.

b. AF Form 9 - Follow-up:

(1) Utilize the BCAS terminal as the main follow-up tool to research method to obtain status of outstanding purchase requests. The BCAS terminal should also be used to obtain PR numbers for contract modifications.

(2) An additional follow-up method is to utilize the Outstanding Purchase Request Follow-up Listing, IAPS optional product Option P, which should be sent to Contracting for validation.

(3) Maintain a suspense copy pending return of original list from Contracting (required action).

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(4) Once follow-up list is returned from Contracting with status annotated, maintain file for proof of follow-up. If AF Form 9 is shown as not required, coordinate with resource advisor and decommit document.

(5) If contracts have been issued and obligations are still not recorded in IAPS obtain copy of contract and forward to OPLOC for immediate posting.

(6) Use Open PR Listing to determine if additional follow-up is required. Forward listing to Contracting for those PRs which require any additional follow-up.

c. AF Form 9 - Reconciliation. Reconciliation of commitments is required quarterly. However, we recommend the following actions be accomplished monthly:

(1) Run the Outstanding PR Listing

(2) Validate hard copy Form 9's to the Outstanding PR listing.

(3) Validate hard copy commitment to the BQ system using ODL as an alternative to using the IAPS optional product. (Two different validations are not required).

(4) AF Form 9's no longer in BQ or recorded in IAPS are pulled as contracts are awarded and filed by Form 9 number (Julian date and last four digits).

(5) AF Form 9's in IAPS not in BQ:

(a) Inquire BCAS or contact Contracting to determine status of PR.

(b) Take appropriate action to record valid commitments or remove from IAPS.

(6) AF Form 9's in BQ not in IAPS:

(a) Inquire BCAS or contact Contracting and/or IAPS to determine if a contract is linked to the PR.

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(b) Take appropriate action record valid commitments in IAPS or decommit in BQ if obligation already recorded.

(7) In BQ and IAPS, no copy of Form 9:

(a) Validate BCAS to ensure Form 9 is still open.

(b) Take appropriate follow-up action.

(c) Perform Reconciliation of Advance Planning AF Form 9's during the fourth quarter of Fiscal Year.

(d) Verify Reconciliation of Quarterly Qualified AF Form 9's with FMA the week prior to the quarter that funds become available. (See AFR 170-13, paragraph 6.)

***6. TASK - Fund Cite Authorizations (AF Form 616).**

a. Fund Cite Authorization, AF Form 616 (Automated):

(1) Receive AF Form 616 from the user, recommend annual AF Forms 616, 1 Oct - XX Sep with funding provided each fiscal quarter or as additional funding is made available. This is required so the document number remains the same for the entire year and reduces work load. Also advise that a set numbering scheme be applied for specific types of AF Forms 616, i.e., the 500-600 series of form numbers be used only for IMPAC credit cards and the same number is issued the next FY just change the FY designation. This process helps with the reconciliation and identification of obligation documents.

(2) Check AF Form 616, Fund Cite Authority (FCA) for validity and accuracy and issue advice number. Upon initial processing of the FCA determine if the document will be maintained locally, load into IAPS using PSR address with PC

code of "S"; or if the form will be sent to another installation that will result in by-others payments, load directly into BQ with PSR address with PC code of "G". See AF Form 616 manual procedures below.

(3) Assign advice number, i.e. SFYXX123, as follows:

Position 1 = S (locally maintained).

Position 2-3 = FY.

Position 4-5 = Site ID

Position 6-8 = sequential number.

NOTE: Or as directed by OPLOC

(4) Load AF Form 616 into IAPS. (See IAPS Training Guide).

(5) Limit the number of accounting classifications on the AF Form 616 to as few as possible. OPLOCs will charge multiple accounting classifications when posting actual obligations from the accounting classification referenced on the obligating document.

(6) Include instructions on hard copy AF Form 616 that all resulting obligation documents must include the advice number. Copies of obligating documents should be forwarded to the ANG weekly. This is to include all IMPAC approving official statements.

(7) Certify AF Form 616 for fund availability.

(8) Copy of AF Form 616 is maintained at base level only.

(9) Weekly, receive obligating document from user.

(10) Ensure AF Form 616 advice number is annotated on all obligating documents.

(11) Submit obligating documents to OPLOC upon receipt.

(12) Reconcile AF Forms 616:

(a) Recommend monthly reconciliation of AF Forms 616 (required no less than quarterly per AFR 177-13).

(b) Use IAPS AF Form 616 obligation reconciliation listing, IAPS optional product, Option S.

(c) Contact users to balance reverse of their AF Form 616 with IAPS optional product. Compare recipient's copy with IAPS automated list and correct any discrepancies and forward any missing obligation documents to the OPLOC.

(d) IAPS automatically adds deobligated amounts back to the AF Form 616, allowing this commitment balance to be

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available to the user. This is not in compliance with the regulation. However, since the system is automated and other organizations have automated AF Forms 616 balance tracking systems, we have chosen to have the user in all cases, add back the commitment amounts to their AF

Form 616. This add back will be done during the reconciliation process by a one line item entry on the user's AF Form 616.

(e) Assign the user a firm expiration date on the hard copy AF Form 616. Enter an expiration date in IAPS that is 10 days after the close-out to allow for mail time to the OPLOC for processing of calls.

(f) Establish special reconciliation procedures with local civil engineers to validate all CEMAS AF Form 616 balances.

Recommend all AF Form 616's sent to other installations, not supported by the host OPLOC, have annotation that requests the OPLOC not be designated as the paying office. The resulting expenditures should be a transaction for-others. If the AF 616 is sent to an installation supported by the same OPLOC consider the document as for-self and should be recorded in IAPS.

b. Fund Cite Authorization, AF Form 616 (manual).

NOTE: The only reason manually maintained AF Forms 616 should be issued would be for those obligations that are created and paid By-Others. All other AF Forms 616 will be maintained in IAPS.

(1) Receive AF Form 616 from the user recommend annual AF Forms 616, 1 Oct - XX Sep with quarterly funding authority issued as changes to the basic document. Annual advice numbers reduce confusion reduces workload.

(2) Check AF Form 616 for validity and accuracy and issue advice number.

Position 30-36 = H000000.

Position 37 = "G" (G for By-Others).

Position 38-39 = FY.

Position 40-41 = Site ID.

Position 42-44 = sequential number.

NOTE: Or as directed by OPLOC

(3) Input to commitment directly into BQ using the Document ID as stated in (2)_above.

(4) Include instructions on the form to direct the user that all obligation documents are to be sent back to the ANG and must include the advice number. Each obligation will be recorded on the retained AF Form 616 prior to submission to the OPLOC. This is necessary to determine Unobligated balances.

(5) Certify AF Form 616 for fund availability.

(6) Copies of AF Form 616 will be maintained at base level only.

(7) Receive obligating documents from user as incurred, but not less than weekly. Annotate the obligation on the reverse of the AF Form 616.

(8) Submit obligating documents to OPLOC after annotation.

c. Reconciliation's of AF Forms 616:

(1) Recommend monthly reconciliation of AF Form 616, but not less than quarterly.

(2) Reconcile FMA copy with Requester's copy. Contact requester to provide reverse of the AF Form 616 and balance with ANG retained copy. Verify with ODL or PaperView to ensure obligations have actually been recorded. Correct discrepancies as required. Ensure obligations have been recorded, if not, provide copies of hard copy obligating documents or request corrections to obligations as appropriate.

(3) During the reconciliation process if commitment balances remain unobligated take action to obtain obligation documents

from using organization or take appropriate action to withdraw funds as necessary, if evidence to obligate is not received from the organization.

★7. TASK - Process MIPR (DD Form 448).

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- a. MIPRs to be certified by accounting.
- b. Receive DD Form 448 from outside organization and Determination and Finding Statement from requesting local organization.
- c. Since MIPRs will normally be related to By-Others processing, establish in BQ as a commitment, not in IAPS using Post Code (PC) of G. Recommend that annotation on the MIPR state that the issuing base's OPLOC not be designated as the paying office.
- d. Recommend document Number be assigned and input as follows:

Position 38 = N.

Position 39-40 = Fiscal Year.

Position 41-42 = BQ Site Code.

Position 43-48 = Sequential Number.

NOTE: Or as directed by OPLOC.

- e. Certify DD Form 448 for fund availability.
- f. Do not submit DD Form 448 to OPLOC at this time.
- g. Perform follow-up for Acceptance of MIPR (DD Form 448-2) at the 90 day point or sooner if experience dictates. At year end, for reimbursable MIPRs citing expiring appropriations, provide the amount for deobligation purposes to the requiring activity. The amount to be deobligated is the MIPR less valid obligations incurred to complete the order. This complies with Economy Act provisions. Issue an amended MIPR to withdraw any unobligated balances from the performing activity.
- h. Once DD Form 448-2 is received by the ANG, the following actions are accomplished:
 - (1) Accepted as a reimbursable (Category I):
 - (2) Obligate and maintain a copy within ANG.
 - (3) Accepted as direct cite (Category II). Maintain MIPR file until receipt of actual obligation documents. ANG continues to perform follow-up until all obligation

documents are received. If excess funds remain on the MIPR, the organization must prepare an amendment to the MIPR (DD Form 448) to withdraw the excess funds. Once an Acceptance of MIPR (DD Form 448-2) is received for the withdrawal amendment, the MIPR will be closed out by the ANG. Same procedures apply for increases.

NOTE: MIPRs accepted by the base assigned as the performing activity as reimbursable will be forwarded to the Base Level FMA Office. For supply target loads, a copy of all MIPRs are retained to validate target loads.

8. TASK - MIPR DD Form 448 Recording in CPAS.

Not applicable.

9. TASK-Project Orders.

Not applicable.

10. TASK - Base Activity Certification of Invoices.

a. If invoice is received in FM that requires unit certification (primarily applies to not-to-exceed, progress payments, such as construction contracts), send to the unit for the most expedient manner for certification.

b. The billing office on the contract reflects the unit organization.

(1) Coordinate with unit organizations and contracting to ensure all contracts are modified to preclude misrouting of invoices requiring base certification. Inform all parties that the failure to rectify this situation will result in possible payment delays and interest penalties. Also, remind base organizations to properly date stamp all invoices.

★11. TASK - Perform Document Control.

a. All documents processed during the business day should be filed prior to close of business (e.g., contract files, invoices, receiving reports).

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b. Accounting returns unidentifiable/improper invoices to the vendor. A method of controlling returned invoices is to keep a copy of the letter that returned the invoice to the vendor.

c. Print and send out automated receipt follow-up letters daily to base Resource Advisors and base supply receiving section.

d. Invoices Not Scheduled for Payment listing (TQ000079) is used daily together with the suspended copies of the request for receiving report letters to perform additional receiving report follow-up. This list will help identify possible lost discounts and identify invoices that could possibly have an interest penalty.

e. Control Logs:

(1) Establish the following document control logs.
(Composition of logs will be locally determined.):

(a) FCAs AF Form 616.

(b) MORDs AF Form 406

(c) MIPRs AF Form 448.

(d) Project Orders.

(e) AF Form 9

f. File commitment documents (e.g., MIPRs, AF Form 616s) by document number.

g. The proper documentation contained in the OPLOC package must include the following:

(1) Proper invoice.

(2) Receiving Report (exception is 6 month test period.)

(3) Original contract (if first partial or complete payment.)
All progress or interim partials do not need copy of contract.

(4) Copy contract (complete (MAFR copy) or final payment).

(5) Each payment packet must have option P stapled to the front of each packet. Do not wait for end of day run.

(6) Express overnight mail or other methods approved by OPLOC.

****ALL DOCUMENTATION PACKAGES WILL BE FORWARDED TO OPLOC AND NOT SUSPENSED AT THE GUARD UNIT****

★12. TASK - Invoice Request Follow-up Letters.

a. Use the IAPS end-of day product TQ000020 (NTQRM0).

b. If the form letter has the AF Form 821, Release from Contract Obligation, portion returned signed from vendor, Accounts Payable pulls the file, and deobligates the funds. The folder is then refilled in the canceled/closed contract file area.

13. TASK - Receive IAPS Computer Products.(Customer Service).

a. Integrated Accounts Payable System (IAPS) End of Day Output Products (AFM 177-390, chapter 14).

(1) Request for Receiving Reports (TQ000022). Listing shows Billed Not Received (BNR) follow-up to supply for receiving report, BNR/PNR follow-up to user.

(a) Provides follow-up letters to applicable organization for items that are billed/paid not received for both services and stock fund contracts automatically through IAPS End-of-Day programs.

(b) Produced during the first end-of-day process after an invoice is entered into IAPS and no receiving report exists.

(c) Additional letters are produced every 5 days for services and every 7 days for stock fund.

(d) ANG will be responsible for printing and distributing letters daily.

(e) Follow-up for base supply or MEDLOG receiving reports is primarily an OPLOC function, however, the FM section must forward follow-up letters to contracting and/or supply.

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(2) Invoices Not Scheduled for Payment (TQ000079):

(a) Provides a list of all invoices not scheduled for payment by site code.

(b) Accounting must monitor and effectively work the report daily to ensure receipt of receiving reports to minimize interest penalties.

(c) Invoices reflecting a discount require priority processing in order to earn effective discounts.

(d) Listing needs to be worked in conjunction with the receiving report request letters to ensure action is taken by receiving activities.

(3) Advance Notice of Expiring AF Form 616 (TQ000051)

(a) This report provides the user advance warning of any AF Form 616 expiring within the next 7 days.

(b) Contact recipient and ensure all obligations will be received prior to the close-out of the AF Form 616.

(c) Annotate the listing with the date and person contacted.

(d) Destroy the list after the AF Form 616 is closed out and reconciled.

(4) Over obligated AF Form 616 (TQ000063)

(a) This report provides the user a list of over obligated AF Forms 616.

(b) Contact recipient and request they initiate an increase to the AF Form 616.

(c) Annotate the list with the date and person contacted.

(d) Suspense pending an increase to the AF Form 616.

b. IAPS OPTIONAL PRODUCTS (AFM 177-390, chapter 15)

(1) AF Form 616 Obligation Recon List (TQ000052)

(a) This option provides the user a reconciliation listing of all obligations against an AF Form 616. It has the total AF Form 616 amount, all calls entered, call amounts and an ending balance. After reconciliation, this report should be attached to the retained copy of the AF Form 616.

(b) Use listing during the reconciliation and/or close-out process with the holder of the AF Form 616.

(c) If obligation documents are not reflected on the listing and a reasonable amount of time has elapsed since documents were sent, request copies from the AF Form 616 holder and re-send obligations, clearly annotating the package that these are past-due obligations, post as soon as possible.

(2) Outstanding PR Listing(TQ000047)

(a) This report lists all outstanding PRs (AF Forms 9) that have no contracts yet recorded in IAPS. List should be sent to the contracting office for follow-up. Contracting should annotate the purchase order number and/or modification number of obligation.

(b) Maintain a suspense copy pending return of original from Contracting.

(c) Recommend using the BCAS Wang inquiry terminal to assist in follow-up process. Recommend that follow-up be performed on open purchase requests over 30 days old. More aggressive actions should be taken on older commitments.

(3) Advance Planning PR List. This report lists all advance planning services PRs (AF Form 9) in the system scheduled to be certified in the new fiscal year.

(4) Qualified Certification PR List. This report lists all qualified certification PRs in the system scheduled to be certified in the

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new fiscal quarter. List should be produced just prior to the end of a quarter to ensure PRs are identified as funding is made available.

(5) Active PSR Data Element List. This option provides a directory, by PSR, of all addresses contained in the PSR Variable File. It should be used to obtain the address assigned for open allotment and For-Others appropriations (X-PSR).

(6) BQ Transaction Status. This option provides a list of all BQ transactions produced by IAPS. It is in four parts with each part divided into For-Self and miscellaneous transactions. The part applicable for ANG use is the For Self Rejected transactions. This report should be run at least weekly to identify any rejected commitment transactions that require re-processing.

(7) Receipt Follow-up Address Directory. This option provides a list of all receipt follow-up addresses established in the Receipt Follow-up Variable File. It is used to determine the proper follow-up code. Special codes are assigned when using appropriations that do not have an OAC/OBAN and RC/CC.

14. TASK - Vendor Debt Files

Reference: AFM 177-390, chapter 9, paragraph 3.3

Not applicable.

★15. TASK - Perform End-of-Day Processing.

Not applicable to ANG

NOTE: Reference: AFM 177-390, volume III, chapter 14.

OPLOC Customer Service is responsible for scheduling the IAPS End-of-Day. This responsibility involves the close coordination between the Systems Administration Division (DFAS-XX/AS) and the Disbursing Division (DFAS-XX/FD as well as the rest of the Vendor Pay staff).

Establish a daily cut-off time so ANG offices are aware of the time IAPS will not be available

★16. TASK - Manual Voucher Print Processing.

NOTE: Option C on the Master Menu; then Option G on the Payment Processing Menu

Reference AFM 177-390 volume III, chapter 18.

This is the process for creating manual vouchers through IAPS. It is not intended to replace normal IAPS processing. The manual voucher process can be run on line, but care must be taken to ensure that once the process starts, it finishes, since the IAPS EOD should not be started while it is running.

As needed.

ACCOUNTS PAYABLE

NOTE: If an error code is received during input of documents, refer to AFM 177-390, volume III, attachment A-1 for error codes and corrective actions.

1. TASK - Process Invoices into IAPS.

a. Invoices will be input by ANG. Reference AFM 177-390 or IAPS Training Manual.

★2. TASK - Prepare Advance Payments.

a. Advance payments will automatically be scheduled for payment once the invoice has been input as long as PAY-PROV field has been changed to "A" by Obligation Administration (DFAS-XX/FPO). If invoice shows that an advance payment is required and Payment Provisions have not been changed resolve conflict by checking the contract.

b. For advance payment contracts invoice from Vendor is required prior to payment.

c. Input invoice as previously stated.

d. Payment will schedule during EOD process.

3. TASK - Process Receiving Report.

Daily assignment of workload for each technician will include processing receiving reports. For workflow purposes.

4. TASK - Detailed Voucher Assembly.

Not applicable

★5. TASK - IMPAC Government Credit Card Payments.

- a. Refer to IMPAC Card guidance administered by Contracting.

6. TASK - Voiding Vouchers.

- a. OPLOC will void all vouchers. Vouchers with errors will be returned to the ANG for correction and resubmission back to OPLOC for processing. (FedEx Overnight will be used.)

7. TASK - Non Automated Manual Payments.

NOTE: This option should be used only as a last resort.

★8. TASK - Miscellaneous Automated Payments.

- a. Dummy/Pseudo contracts loaded and managed by the ANG. Refer to detailed ANG Operating Instructions (OI).
- b. No pseudo vendor codes should be used if a TD Form 1099 is anticipated. (\$600.00 threshold per year)

★9. TASK - Commercial AF Forms 15 and 315 Processing.

NOTE: The new Aviation Fuels/Services credit card anticipated to be implemented by DFAS at a future date.

Periodically, aircraft are refueled at commercial airport, these purchases will be paid using an AF Form 315. For those services and items that are not aviation fuel, an AF Form 15, USAF Invoice, will be used. Normally, local appropriated O & M funds are used for services and non aviation fuel items, whereas fuel is charged to Defense Business Operating Funds (DWCF). The AF Forms 15 and 315 may be used as an ordering document, a receiving document, and an invoice.

- a. Receive AF Forms 15 and 315. Copy and send to the base BFMO. Ensure verification of signatures and all backup documentation is provided.

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b. Ensure all O&M type documents not funded by an AF Form 616 or MORD have proper certifications.

c. Send AF 315 to OPLOC for processing. ANG unit waits for interfund for processing.

d. AF 15 processed by BFMO and paid by the accounting office. Build dummy contracts and pay commercial vendor.

e. If Aviation fuel charges appear as a line item on a By-Others cycle prepare and forward to OPLOC the SF Form 1081 crediting O&M dollars and debit Host Stock Fund. (Credit side use MAFR F and debit side use MAFR B)

10. TASK - Receive IAPS Computer Products.(Customer Service).

Refer to customer service Item III, section B Task 13.

NOTE: For Ground Vehicle Fuel charges forward invoices to the OPLOC for processing

OBLIGATION ADMINISTRATION.

NOTE: The obligation documents listed in these desk top instructions are not all inclusive. Reference AFR 170-8, Accounting For Obligations, for prerequisites on recording obligations.

Organizational Structure: The following section provides the basic functions of obligation processing. Due to the evolving nature and diversity of each OPLOC, the method to implement these processes will be left up to each OPLOC. The implementation of this function as a part of the Accounts Payable Branch will be an individual decision. It is highly recommended that the "team" processing concept not be applied to tasks related to BCAS interface processing, this function should remain intact and assigned to specific technicians. Likewise, all processes for the IMPAC program, utilities, BPA's, and other similar processes be combined so specific teams can process all tasks; obligations, receiving reports, and invoices, in their entirety. As the OPLOC grows in complexity, an organizational change

may be required to allow for more specialization of functions due to the shear volume of obligation transactions.

1. TASK - Hard Copy Obligation Document Sort.

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Vendor Pay, Obligation Administration section initially receives all hard copy obligation documents from the mailroom. For ease of processing some obligation documents, as determined locally, should be sent directly to Accounts Payable Branch, miscellaneous processing team

Not applicable

2. TASK - Base Contracting Automated System (BCAS) Interface Procedure.

A file-to-file interface between BCAS and IAPS of vendor and contract information. This process automatically obligates contracts in IAPS and decommits unused portions of committed funds, releasing these excess funds back to the original customer's account. This process is normally executed daily as part of End-Of-Day processing. Listings will be received daily from the Systems Administration Division and forwarded to Obligation Administration. (For CPAS contracts, must establish an X-PSR to remove from B status and manually input obligation to CPAS. If the commitment is not found using the Add Contract Function, go to the Display Purchase Request Function for required information for input. If information not found, notify the ANG for appropriate information to be obtained.)

Act as a liaison between LGC and FPR at the OPLOC to ensure BCAS interface is accomplished.

3. TASK - Medical Logistics (MEDLOG) Interface Procedures.

Not applicable.

4. TASK - Blanket Purchase Agreement (BPA).

Reference: AFM 177-390 for processing procedures.

5. TASK - Miscellaneous Obligation Reimbursement Document (MORD).

Reference AFR 170-8, paragraph 6c; and DFAS-DE 177-102, paragraph 10-9 for a definition and specific information regarding MORDs. The following are some of the more common types of obligations that are established using a MORD:

- Utilities (Electricity, Gas, Water)
- Commercial Telephone Bills
- Lease Payments
- Non-Temp Storage
- Suggestion Awards
- Communication Service Authorization, DD Form 428
- Customs Fees

a. Reference: ANG OI or AFM 177-390.

6. TASK - Processing Legal Claim Obligation Documents.

Legal claims are payments to military/civilian government personnel for damages incurred to personal property. The approved claims paperwork is received from the base legal office for processing payment.

If Legal claims are processed, send to OPLOC for payment processing.

***7. TASK - Clothing Request/Receipt (AF Form 656/659) Processing.**

Organizational clothing requests are issued using an AF Form 656/659. Payment will be processed using IMPAC procedures.

8. TASK - Supplemental Health Care (AF Form 676) Processing.

The local medical treatment facility (MTF) can refer members to civilian health care providers. Authorization for Alternative Health Services Form Letter or AF Form 676, Authorization for Supplemental Civilian Health Services, are used to obtain such care for services and are recordable obligations. The sometimes complex nature in handling AF Forms 676 will require specialized instructions in dealing with partials, changes in health care providers, etc.

Not applicable.

9. TASK - Tuition Assistance (AF Form 1227).

The AF Form 1227 is initiated by the base education office for military tuition assistance for off duty education. The appropriate AF

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Form 616 and individual control number will be annotated on all AF Forms 1227.

Not applicable.

***10. TASK - Military/Civilian Training, DD Form 1556, Processing.**

The requesting organization uses a properly approved DD Form 1556, Request, Authorization, Agreement, Certification of Training and Reimbursement, for incurring obligations with educational institutions or vendors for non-contractual training.

NOTE: Many organizations fund training from an AF Form 616, while others will direct cite their organization funds on individual training requests which must be certified.

Reference: Chapter 7 Section C, Task 8.

***11. TASK - Notice of Award Letter.**

The Air Force may accept the offer of a contractor by issuing an unqualified notice of award. This notice constitutes evidence of an obligation until a formal contract is issued. (normally used as an obligation document at the end of the fiscal year).

a. Once notice of award has been obligated, create contract file folder and suspense pending receipt of hard copy contract.

***12. TASK - Purchase Order-Invoice-Voucher (SF 44) Processing.**

The SF 44, Purchase Order-Invoice-Voucher, is processed completely, record obligation, invoice and receiving report by the designated team with the Data Entry section.

***13. TASK - Changes/Adjustments to Contracting Instruments.**

Adjustments to contracting instruments requiring formal modifications are prepared by the appropriate Administrative Contracting

Officer (ACO) and forwarded to the OPLOC for Stock Fund contracts and forward to ANG FM for Non-Stock Fund. Obvious errors on purchase orders, delivery orders, blanket purchase agreement calls, and related modifications are corrected via pen and ink changes without

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formal modification in accordance with DFAS-DER 177-102, chapter 14, paragraph 3C. All monetary increases to contracts will have a supporting commitment document on file.

a. Receive requests for funding changes from the applicable base activity.

b. Changes will be coordinated with ACO or contracting officer and appropriate action will be taken in accordance with DFAS-DER 177-102, chapter 14, paragraph 3b, AFR 177-120, section J, par 2-48, and the Federal Acquisition Regulation (FAR).

c. Work with local contracting office to ensure proper AF Form 9 number is included on contract modifications.

14. TASK - Fiscal Year End Close-out Procedures.

The fiscal year runs from October 1 and ends at close of business on September 30. All commitments for expiring year funds must be obligated or deleted from IAPS/BQ by close of business September 30. The volume of transactions typically increases dramatically during the weeks leading up to September 30, and require additional effort on all parties -both OPLOC, ANG/FMA, and other base level activities.

Close out procedures will be locally established and coordinated with the OPLOC.

15. TASK - Process AF Form 9 and DD Form 1348-1 For Investment Equipment (Fund Codes 17, 29, and 54).

a. Receive AF Form 9 or DD 1348 from SBSS or MEDLOG. Ensure correct appropriation data (e.g., RC/CC, EEIC, BPAC) and fund code.

b. Local purchase items (RID = LPR or JB*):

- (1) Input document into IAPS or CPAS and await DSR.
- (2) Certify funds availability.

c. MILSTRIP requisitions (BQ only):

- (1) Post commitment directly to BQ or TQ.
- (2) Annotate DSR on funding document.

RECONCILIATION AND REPORTS

***1. TASK - Determine Interest Penalty Payments.**

Not applicable.

***NOTE: If an interest penalty is charged for Stock Fund purchases it will be charged to the Host Base Operating Funds per DFAS-DE/ANAA. If an interest penalty is charged for non-stock fund purchases it will be charged to ANG base operating funds.**

2. TASK - IAPS/BQ Reconciliation.

Reference: AFM 177-390, volume III, chapter 16.

Listing that shows differences between IAPS and BQ is a function performed weekly. Prior to IAPS/BQ EOD, ensure all ICI transactions are processed and rejects cleared. Schedule this program after IAPS/BQ EOD are complete and prior to beginning any IAPS input for the next business day.

Coordinate with OPLOC on corrections of errors from TQ/ BQ recons.

3. TASK - Local Purchase Payment Processing In Supply Systems.

Balance total amount of DWCF payments processed in BQ and match to applicable supply SBSS and SMAS/MEDLOG and FIABS systems updates, daily.

a. Provide liaison function with base activities such as base supply, medical logistics and the OPLOC regarding problems with supply type transactions (e.g., local purchase payment receipts).

4. TASK - IAPS to SBSS, M-37 Validation.

The M37 is the SBSS equivalent of the BQ ODL. It shows the open (status, RNB, BNR) local purchase items in the SBSS. The M37 is sorted by the last five characters of the contract (e.g., P0001). The M37 for each SRAN is required to be certified quarterly. This process must be repeated for each SBSS.

Not applicable

5. TASK - IAPS to MEDLOG (NTQNA0).

Not applicable.

6. TASK - IAPS to FIABS, Receipt Validation (A-D035J-102-M)-L39)

Not applicable.

7. TASK - Interactive Communications Interface (ICI) Processing.

Request ICI support during UTA or other special circumstances through the Systems Branch.

***8. TASK - MAFR Transaction Reconciliation.**

Assist OPLOC/FPR as needed.

***9. TASK - Branch Focal Point for IAPS/BQ Error Corrections.**

ICI transactions reject for various reasons as stated above, which require correction.

a. Process corrections for all obligation rejects. If funds are not available, contact your base FMA office to load funds into BQ to cover the amount of the commitment. Then reprocess documents in IAPS.

10. TASK - Compile Prompt Payment Act (PPA) Report.

The Prompt Payment Act report (HAF-ACF(Q)1619) is a report due to DFAS-DE quarterly. Due date is 11th workday after the end of the quarter. This report shows compliance with the Prompt Payment Act for payments to commercial concerns (reference AFM 177-390, volume III, section 15, paragraph 15.3.10.6).

Not applicable.

11. TASK - Post-Post Processing.

(Option G of Master Menu, then Option A (Initial Conversion))

Reference: AFM 177-390, chapter 19.

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This process is for updating manually prepared payment vouchers against contracts maintained in IAPS.

No action required.

12. TASK - Suspense/Deposit Account Validations:

Maintain suspense/deposit account ledgers and reconcile account balances with Allotment Ledger on a monthly basis. Suspense account addresses should be created with a sub-PC code.

No action required.

★13. TASK - Prepare the TD Forms 1099 and W-2.

This is an annual requirement to report to the Internal Revenue Service income paid to U. S. citizens and legal immigrants (any one that holds a social security number) who have received payment(s) by a government agency over \$600.00.

ANG will create Miscellaneous W-2's. OPLOC will process TD Form 1099.

★14. Quarterly Open Document Listing (ODL) Certification.

The ODL is required to be certified tri-annually. This certification is to verify that all commitments and obligations are recorded accurately and supported by a valid commitment or a legal obligation document. See reconciliation procedures in the attachment to the chapter.

ANG office is responsible for validation of ODL balances for all items citing their funding. ANG will forward ODL Certification Statement to HQ ANG/FMFC, not to the OPLOC.

15. TASK - BCE Integrated Transaction List.

This listing is received from the Base Civil Engineers and shows BQ AEP and AEU transactions that have rejected in the Civil Engineers

(CE) Work Order Information Management System (WIMS). BQ transactions that affect CE cost centers are extracted from the BQ EOD process and interfaced into BCE WIMS. BCE annotates this listing with corrective action required.

Not applicable

16. TASK - Distribution of End-of-Day Products.

Systems Administration is tasked with sending all end of day products to each branch as indicated below. Recon and Reports is the main liaison between Vendor Pay and Systems Administration.

Not applicable.

17. TASK - Optional IAPS Products for Recon and Reports.

IAPS Optional products used by Recon and Reports to identify out of balances, follow-up, MAFR balancing, and various reconciliation's.

Not applicable.

18. TASK - Maintain IAPS Base Variable Files.

Reference: AFM 170-390 Volume III, chapter 5.

The IAPS base variable file stores basic data IAPS uses in many of its processes. Below is a brief description of each of the files. Most of the data will be entered upon initiation of the OPLOC and will not require update except as noted below.

Not applicable.

19. TASK - FIABS to Supply (Stock Control & Distribution, i.e., D035A, D035K, D034A, D151) Systems Reconciliation.

Not applicable.

20. TASK - Prevalidation of Obligations.

Not applicable.

TRAVEL ACCOUNTING

***1. TASK - Permanent Change of Station (PCS) Arrivals - Procedures Used to Inprocess Military Members and Civilian Associates.**

References: AFR 177-103, chapter 14 section B
AFM 177-370, chapter 30

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AFM 177-326
JFTR Vol I and JTR Vol II
AFR 177-135
AFM 177-136
Standard Highway Guide
Integrated Automated Travel System (IATS) User

Guide.

a. Military PCS In:

(1) Inprocessing briefing, in accordance with (IAW) the JFTR. Obtain copies of prepared:

(a) Travel Orders.

(b) DD Form 1351-2 Travel Voucher or Subvoucher.

(c) PCS transfer-out print produced by Automated Travel Record/Accounting System (ATRAS) - received from losing station.

(d) Lodging receipts - Temporary Duty (TDY) enroute, overnight at port, etc.

(e) Transportation documents (as applicable):

1 Scheduled Airline Ticket Office (SATO)/Commercial Travel Office (CTO), Passenger Name Record (PNR).

2 Government Transportation Request (GTR) - SATO ticket, SF 1169, U.S. Transportation Request.

3 Military Transportation Authorization (MTA) - AMC flight tickets.

4 Receipt for unused portion of transportation request tickets -DD Form 730, Receipt for Unused Transportation Request and/or Tickets Including Unused Meal Tickets.

5 Ticket/passenger receipt.

(f) Receipts for items in excess of \$75.00 or a certification statement.

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(2) Establish travel master record(s) within 24 hours of in-processing using frame TV01. See AFM 177-370 for procedures. Use DD Form 1351-2 and travel orders.

NOTE: When establishing the travel master record, use your ADSN with the last two positions being your site code. Also, standard unit of assignments must be established and used in all instances (e.g., 45th civil engineering squadron equals 45th CES).

(3) Establish open advances (type transaction, TT20), within 24 hours of in-processing using frame TV06. See AFM 177-370 for procedures. Build mini-order detail.

(4) Process voucher in Integrated Automated Travel System (IATS). (See TASK, Voucher Processing.)

(5) Prepare Report of Travel Time/Leave (AF Form 985) in accordance with AFR 177-103.

(6) Forward original AF Form 985 to Military Pay with the third copy of the DD Form 1351-2 and a copy of orders.

b. Civilian PCS In:

NOTE: Coordinate with FSO for entitlements assistance

(1) Inprocessing briefing in accordance with JTR:

(a) See military procedures (a)(1) - (a)(6).

(2) Establish travel master records using frame TV01.

NOTE: When establishing the travel master record, use your ADSN with the last two positions being your site code. Also,

standard unit of assignments must be established and used in all instances (e.g., 45th civil engineering squadron equals 45th CES).

(a) Use DD Form 1351-2 and Request and Authorization for DOD Civilian Permanent Duty Travel, DD Form 1614.

(3) Establish open advances (type transaction, TT20), within 24 hours of in-processing using frame TV06. Build mini-order detail.

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(4) Manually compute voucher in accordance with TASK, Voucher Processing. When IATS 5.0 is implemented automated computation will be required.

(5) Forward third copy of all DD Forms 1351-2 and orders to the Travel Accounting Branch at the OPLOC for preparation of TD Form W-2. When IATS 5.1 is implemented it will automate tax reporting.

2. TASK - PCS Departures - Procedures Used to Outprocess Military Members and Civilian Associates.

References: AFR 177-103, chapter 14, section B
 AFM 177-370, chapter 30
 AFM 177-326
 Joint Federal Travel Regulation Volume I (JFTR)
 Joint Travel Regulation Volume II (JTR)
 AFR 177-135 & AFM 177-136
 Standard Highway Mileage Guide
 Integrated Automated Travel System (IATS)

Users Guide.

a. Outprocessing briefing:

(1) Obtain copies of prepared Military PCS Orders or Request and Authorization for DOD Civilian Permanent Duty Travel, DD Form 1614.

b. Brief entitlements and limitations.

c. Update frame TV01 for status, departure, and arrival dates.

d. Process advance through IATS via check or Electronic Funds Transfer (EFT) if requested, not earlier than 10 duty days prior to departure.

e. Delete individual's IATS record when ATRAS PCS transfer-out print is received. If member is PCS with an anticipated return do not delete record (i.e. pilot training school).

f. Forward PCS transfer-out print as applicable.

***3. TASK - Control Logs - Establish Procedures for the Use and Maintenance of all Control Logs.**

References: AFR 177-103, chapter 12

Guide.

NOTE: All control logs with the exception of the Leave Control Log start with the number one (1) on 1 Oct of each year

a. Disbursement Voucher Log - Automated IATS:

(1) Voucher numbers will begin with an alpha prefix "T" and the second digit an alpha character assigned by the OPLOC to identify the ANG.

NOTE: A third digit, an alpha character, may be assigned by the OPLOC to further identify the ANG.

(2) After IATS end-of-day, print the daily log and forward it to the OPLOC for reconciliation/certification along with EFT file and IATS print disk file. (Reference: OPLOC Desktop Procedures DFAS-DE 7040.1-M)

b. Collection Voucher Log - Automated IATS:

(1) Voucher numbers begin with an alpha prefix "CT" and the third digit, an alpha character, assigned by the OPLOC to identify the ANG.

(2) Reference (a)(1) above.

c. Authorization to Cite Funds (AF Form 616), Miscellaneous Obligation Reimbursement Document (AF Form 406), and Fund Control Number (FCN) Log:

(1) Log content will contain as a minimum:

- (a) Advice number.
- (b) Organization issued to
- (c) Issue date
- (d) Expiration date (AF Form 616 only.)
- (e) Dollar value

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(2) Each AF Form 616, AF Form 406, and FCN will contain an eight (8) character number or directed by OPLOC:

(a) Positions 1 and 2 will be your site code.

(b) Positions 3 and 4 will be the Fiscal Year (FY).

(c) Positions 5 through 8 will contain sequential numbers zero filled to the left.

(d) The General Accounting and Finance System (BQ) will assign an "H" to precede the 8 character Automated Travel Record/Accounting System (ATRAS) number for AF Form 616 and FCNs and an "O" for the AF Form 406.

d. Travel generated leave log, Unit Leave Control Log (AF Form 1486):

(1) See AFR 177-103, chapter 12.

(2) Begin with number one (1) at either the beginning of the FY or calendar year (CY), as determined by the ANG.

(3) Contact Military Pay for your input source.

4. TASK - Verify Fund Availability - Determine Unit Fund Availability Prior to Reserving Government Funds.

Reference: AFR 177-101, chapter 17.

a. Receive the source document e.g. travel order, obligation, authorities, etc.

b. Review the accounting classification to ensure data elements and codes are valid.

c. Using the components of the accounting classification from the source document find the Program Summary Record (PSR) and Fund Summary Record (FSR) from the Funding ANG address directory as follows:

(1) Locate appropriate AFO/ANG code processing center "T".

(2) Match Fund Code (FC)/Fiscal Year (FY).

(3) Match Operating Agency Code (OAC)/Operating Budget Account Number (OBAN).

(4) Match Budget Activity Code (BAC)/Budget Program Activity Code (BPAC).

(5) Match Element of Expense/Investment Code (EEIC).

(6) Match Responsibility Center/Cost Center (RC/CC) Code.

(7) Match Emergency and Special Program (ESP) Code.

(8) Match Type Vendor 5.

(9) Annotate the PSR/FSR on the source document.

d. If the address is not available, use local procedures to request an address.

e. Automated (On-Line).

(1) Use appropriate ATRAS frame to post the obligation.

f. Manual (On-line not available).

(1) Using the Fund Status Special Totals page of the Operating Budget Ledger (OBL) or Allotment Ledger (AL), check the OAC/OBAN and FY and any lower level as determined by local Budget office, i.e. MFP or BPAC bottom-line total. If there is a positive balance

and it is sufficient to cover the cost of the order, certify that funds are available.

(2) If order being funded by AF Form 616 and the balance is negative, \$0.00, or if the balance is insufficient to cover the cost of the order, return the source document to the requesting activity with no action taken.

g. Complete certifications as applicable, and return the original to the requesting activity.

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h. If notified by the OPLOC that proper procedures are not being followed, contact the appropriate individual or organization immediately.

★5. TASK - Travel Requests/Orders - Procedures Used at ANG for Processing Travel Requests/Orders Including Fund Availability. Procedures Used at the OPLOC to Obligate Orders (Request for Official Government Travel, DD Form 1610).

References: AFI 37-128 & AFI 65-103
AFR 177-103, chapter 24
AFI 36-3003 (Permissive TDY)
AFM 177-370.

a. TDY - "For-Self" funds (local OAC/OBAN in accounting classification).

(1) Receive request from traveler's organization via IAOS.

(a) Review order content.

(b) Adjust accounting classification, if necessary.

(c) Verify Fund Availability.

NOTE: See TASK - Verify Fund Availability.

(d) Provide/verify cost estimates:

1 Per diem

2 Travel

3 Other (rental car, registration, etc.).

(e) The Funds Certifying Official (FCO) certifies (using initials in IAOS) the order.

NOTE: In IAOS the FCO uses his/her initials to electronically certify the order.

(f) The requesting organization publishes and distributes the order. They are responsible for ensuring the ANG receives all copies of the published order.

NOTE: When the organization publishes the order, it is automatically assigned an order number in numerical sequence. Additionally a courtesy copy can be queued and forwarded to the FM print Que.

(2) Receive publish travel order from issuing activity.

(a) Using frame TV03, obligate the travel order.

(b) Annotate program summary record (PSR) and fund summary record (FSR) addresses on the travel request above the corresponding estimate. If not available request addresses from Accounting Liaison using local procedures. (Ensure each type vendor address is placed on the document and is readily identifiable (e.g., type vendor 7 for advances; type vendor 5 for per diem).

NOTE: Individual travel orders issued per a source document, i.e. AF Form 616, Fund Control Numbers (FCN), etc., must reference the source document number.

(c) Using frame TOBL, obligate Blanket Travel orders based on quarterly funding instructions.

(d) Receive amendments/rescinded revoked orders and process IAW AFM 177-370, paragraphs 30.15(g) and 30.16.

(e) Review Daily Audit Listing to ensure transactions are input accurately (i.e. amount, document number, addresses, etc., agree with source document). Make corrections as required.

b. TDY - "For-Others" funds (another station's DSSN in the accounting classification).

(1) See TDY "For-Self" procedures, section (1)(a).

c. Blanket Order Processing:

(1) See TDY "For-Self" procedures, section (1)(a).

(2) Receive blanket order and quarterly funding request.

(a) See TDY "For-Self" procedures, section (1)(b)(1).

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NOTE: Ensure blanket order does not overlap Fiscal Years (FY) and is scheduled to expire not later than (NLT) 15 Sep XX.

6. TASK - AF Form 616 (Authority to Cite Funds) - Procedures Used to Control Funding Authority Provided to Other Organizations.

References: AFR 177-101, chapter 17
AFM 177-370.

- a. Receive AF Form 616.
- b. Check AF Form 616 for validity and accuracy.
- c. Assign Advice Number.
- d. Input to frame TCOM IAQ AFM 177-370. See TASK - Verify Fund Availability.
- e. Complete certification block:
 - (1) Accounting classification.
 - (2) Expiration date (not to exceed 15 Sep XX).
 - (3) Amount.
 - (4) Signature block.
 - (5) Signature of Funds Certifying Official.
- f. Retain copy for ANG files.
- g. Forward original with copy of local instructions to user.
- h. Requesting activity issues orders against the AF Form 616 and reduces the available balance based on the order's cost estimate.
- i. Issue order referencing the Advice Number from AF Form 616 at the end of the accounting classification.
- j. Requesting activity ensures a copy of all published orders are forwarded to the issuing ANG as obligations are incurred.

NOTE: If orders are not received in numeric sequence contact administrator of AF Form 616 for explanation.

k. Review Daily Audit List to ensure order obligations by ANG are processed against the appropriate AF Form 616, amount, appropriation, and order number. Annotate and initial Daily Audit List.

NOTE: Proper review of Daily Audit List will allow for an easier monthly reconciliation.

l. Monthly reconciliation between ANG and unit/administrator.

(1) Unit/Administrator forwards end-of-month (EOM) copy of AF Form 616 to ANG.

(2) Verify balance of AF Form 616 to the balance of the end-of-month Open Document Listing (ODL).

NOTE: Order your ODL print by Document number within appropriation.

(3) If balance does not match, subtract orders not yet obligated by ANG from the balance of the ODL.

(4) If you still do not balance, verify each line against the Selective Transaction History List.

(a) Process appropriate adjustments using frame TCOM.

(b) Initial and date both the AF Form 616 and ODL.

m. Upon expiration the unit/administrator submits the original AF Form 616 to the ANG signed and dated on the back indicating last item.

n. Reconcile AF Form 616 IAW above procedures and decommit the unused balance.

7. TASK - Fund Control Numbers (FCN) - Message/Letter Sent to Other Agencies Used as Authority to Cite Funds.

References: AFR 177-101, chapter 17
AFR 177-103, chapter 24.

a. Receive request from an activity.

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b. Verify fund availability.

(1) See TASK - Verify Fund Availability.

c. If funds are available, assign FCN from the FCN control log. If funds are not available, notify requesting activity.

d. Provide instructions to requesting activity to include:

(1) Copy of the outgoing message/letter must be forwarded to funding ANG to support the obligation.

(2) Inform the requesting activity to include the FCN at the end of the accounting classification on the certified order.

(3) Requesting activity must ensure one copy of the travel order and one copy of the settled travel voucher is forwarded to the applicable accounting station.

e. If orders do not contain the FCN, or the OPLOC notifies you that proper procedures are not being followed, contact the appropriate individual/organization immediately.

8. TASK - Miscellaneous Obligation Reimbursement Document (MORD), AF Form 406

Used to reserve funds for known obligations when obligation source documents are not available.

References: AFR 177-103, chapter 24
AFM 177-370.

a. Receive request from Resource Advisor (RA)/Budget in the form of a source document.

b. Complete AF Form 406.

(1) See TASK - Verify Fund Availability.

c. Retain original at the ANG for immediate obligation.

d. Upon receipt, obligate individual obligation documents using frame TV03. Reference the AF Form 406 document number. (This

reference of the AF Form 406 document number programmatically decreases the MORD.)

e. Once the AF Form 406 is obligated, decommit all corresponding commitments.

f. Reconcile MORDS at least monthly using TASK follow-up.

***9. TASK - Voucher Processing - Procedures Used to Validate, Compute, and Prepare for Disbursement Travel Entitlements for Official Travel and Determine Propriety of Travel Claims for Submission to Appropriate Level (Doubtful Claims).**

References: JFTR volume I and JTR volume II
AFR 177-103, Integrated Automated Travel
System
(IATS) Users Guide AFR 177-326

NOTE: The System Administrator will download the Automated Travel Record Accounting System (ATRAS) travel order interface file and upload to Integrated Automated Travel System (IATS) prior to start of daily processing.

a. Receive claims.

(1) Travel voucher forms.

(2) Supporting documents IAW AFR 177-103, chapters 13 and 14.

(3) Determine if voucher is complete and accurate.

(4) If not complete, return to traveler for corrections.

(5) If complete, date stamp or log into IATS.

b. Voucher computation procedures.

(1) Vouchers which IATS will not compute may be manually computed and entered into IATS as a precomputed amount. All other vouchers must be fully entered and processed within IATS.

c. Prepare manual forms required, e.g. Report of Travel Time/Leave (AF Form 985), Schedule of Voucher Deductions (SF Form 1096) IAW AFR 177-103, chapters 13 and 14.

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d. Release block in IATS to auditor.

e. Auditor reviews claims for accuracy.

(1) If errors exist, return voucher to clerk.

(2) If no errors exist, release block to status Awaiting Disbursing.

f. System Administrator releases blocks for disbursing:

(1) Assign voucher numbers and prints vouchers.

(2) Download Electronic Funds Transfer (EFT) (EFT, ASC) file and file transfer or mail to the Disbursing Division at the OPLOC.

(3) Download Integrated Paying and Collecting System (IPC) file and file transfer or mail to the Disbursing Division at the OPLOC.

NOTE: Rename file according to OPLOC procedures.

(4) Download ATRAS file to be used for Merged Accountability and Fund Reporting (MAFR) processing.

(5) Process the ATRAS file using GAMPS/MOOPS.

g. Break down and distribute vouchers IAW AFR 177-103, chapter 12:

(1) For any voucher requiring issuance of a TD Form W-2, forward a copy of the voucher to the Travel Accounting Branch at the servicing OPLOC.

(2) Any voucher citing For-Others funds must be forwarded to the OPLOC/ARM by the most expedient means (must be sent the day before the MAFR date).

(3) If No Pay Due vouchers are contained in the IATS file, a copy of the voucher must be faxed to the OPLOC disbursing office for input into IPC at least one day prior to the business date on voucher.

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h. Safeguard and store original vouchers in accordance with established procedures. Submit original vouchers to DFAS-DE/WADR on a monthly basis. See DoDFMR Volume 5, Chapter 20, paragraph 2003.

***10. TASK - Collections - Process Collections for Travel Indebtedness.**

Reference: AFR 177-103, chapter 12.

NOTE: TASK - Vouchering and Control Logs.

a. When payment is received from traveler:

(1) Enter collection data into Integrated Automated Travel System (IATS) which issues a voucher number. (Data entered will programmatically update Suspense module and produce DD Form 1131, Cash Collection Voucher) or follow OPLOC procedures.

(2) ANG will mail original and two copies to OPLOC with PSR and FSR on document.

(3) Travel will retain one copy with source documents.

b. If the OPLOC processed a collection, use a copy of the DD Form 1131 to clear open items in IATS using the suspense module.

***11. TASK - Merged Accountability and Fund Reporting (MAFR) - Processing Voucher Totals in the General Accounting and Finance System (BQ) and Automated Travel/Record Accounting System (ATRAS) to Balance with Disbursing Division.**

NOTE: ANG must balance with OPLOC at EOD.

a. Receive IATS MAFR files after end-of-day (EOD).

b. Upload the IATS disc to BQ using the General Accounting Microcomputer Processing System (GAMPS).

c. When processing is complete, the screen will show which transactions rejected. Print the reject list using the GAMPS menu.

d. Using on-line ATRAS clear all rejects by close of business on the same day.

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e. Clear rejects identified by the Financial Statements and Reports Branch.

f. Copies of all files will be maintained until notified by OPLOC that they have been uploaded and processed successfully.

g. As requested, assist OPLOC by researching any errors identified. Notify the OPLOC Accountability Section of any corrections that need to be posted cash accountability.

h. Make necessary corrections to original and all copies of voucher when required.

12. TASK - Daily Audit Procedures - Procedures Used to Validate all the General Accounting and Finance System (BQ) Transactions Processed During the Business Day.

Reference: AFR 177-103, chapter 24.

a. Obtain Part 1 from the Accounting section.

(1) The daily audit list is broken down by Merged Accountability and Fund Reporting (MAFR) transactions and obligation/commitment transactions. For this task we will refer to these as Sections I and II respectively.

b. Review MAFR transactions, and compare the source document to the appropriate line entry in Section I.

(1) Ensure the transaction matches the source document referenced; if not, make the appropriate adjustment.

c. Review obligation transactions which were input by the ANG in section II.

(1) Ensure the transaction matches the source document (e.g. AF Form 616, FCN) referenced. If not, make the appropriate adjustment to the commitments.

d. Review local commitment transactions input for accuracy.

***13. TASK - Follow Up Procedures - Procedures Used to Track and Validate Commitments, Indebtedness, and Open Advances.**

References: AFM 177-326

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AFR 177-103, chapter 24

Integrated Automated Travel System (IATS) Users

Guide.

a. NHGH40 - Obligation Commitment List - produced by OPLOC monthly, and at least twice monthly during the last quarter of the FY.

(1) Outstanding Miscellaneous
Obligation/Reimbursement Document (MORD) & Blanket Orders:

(a) Balance and reconcile MORD & Blanket Orders.

(b) Certify and retain IAW 177-103, chapter 24.

(2) Outstanding AF Form 616:

(a) Balance and reconcile with local AF Forms 616
issued.

(b) See TASK - AF Form 616 for procedures.

(c) Certify and retain IAW AFR 177-103, chapter 24.

(3) Travel Request - reconcile no less than twice a month:

(a) This listing is only produced if there are
outstanding travel requests.

(b) Research travel requests that have not been
obligated. Contact issuing organizations, if necessary.

b. NHGH30 - Follow-up/Suspense Control List and NHGG00 - Outstanding Orders/Advance List - required to be run by ANG not less than monthly, and at least twice monthly during the last quarter of the FY. This requirement falls under the tri-annual ODL Certification requirement (NHGG00 is used in lieu of the ODL for certification)
Priority must be placed on accomplishing this task.

(1) Receive IATS "Due US" letters, Pay Adjustment Authorizations (DD Forms 139), and Outstanding Advance letters from ANG and annotate appropriate listing of action taken.

(2) Any remaining items not annotated must be followed-up directly with the traveler/unit and documented accordingly.

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(3) Use listing to follow-up on outstanding claims and type transaction 14 debts.

(4) Annotate with status and action taken.

(5) Certify and retain IAW AFR 177-103, chapter 24.

(6) If collection action is required, generate DD Form 139, forward to appropriate payroll office, maintain copy for local file, and send copy to the servicing ANG.

c. IATS "Due US" letters:

(1) Printed from IATS at ANG as voucher is produced.

(2) Letter forwarded to the traveler and a copy is maintained by ANG to annotate the ATRAS listing.

(3) Copy of letter is suspended for 15 day follow-up:

(a) If traveler has not responded at 15 day mark, send second request.

(b) If traveler responds, initiate proper collection action.

(4) On 31st day IATS will produce DD Form 139 (see Item e below).

d. IATS Outstanding Advance Letters - Daily requirement:

(1) IATS System Administrator will produce letters using Suspense module. Ensure the local ANG's company code is used to initiate collective action.

(2) Letter will be forwarded to the traveler and a copy is maintained by ANG to annotate the ATRAS listing.

(3) Copy of letter is suspended for 15 day follow-up:

(a) If traveler has not responded at 15 day mark, send second request.

(b) If traveler responds initiate proper collection action.

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(4) On 31st day IATS will produce DD Form 139 (see Item e below).

e. DD Form 139 - Daily Requirement.

(1) IATS System Administrator will produce automated DD Form 139 using Suspense module.

(2) Forward original DD Form 139 and supporting documentation to the appropriate payroll office and maintain a copy at ANG to annotate the ATRAS listing. If DD Form 139 is for a member of another service or DOD Agency, distribute IAW AFR 177-103.

NOTE: DD Form 139 must contain "Due Process" statement or attached consent form with member's signature. See DOD FMR Volume 7 for guidance.

(3) Copy will be retained by ANG for possible inquiry. Dispose upon completion of collection action.

(4) Close IATS indebtedness upon confirmation of collection action by appropriate payroll office.

f. NHGH80 - Outstanding Transportation Document List - is required to be run by the OPLOC not less than monthly.

(1) Five part listing used to follow-up on all outstanding transportation documents. See AFM 177-326, chapter 3, paragraph 4.15 for breakout.

(2) AFR 177-103, chapter 24, paragraph 46 provides specific follow-up instructions.

(3) Certify and retain IAW AFR 177-103, chapter 24. This falls under tri-annual ODL Certification requirements.

***14. TASK - Fiscal Year (FY) End Close Out - Guidelines for the OPLOC - ANG to Ensure Fund Controls are Firmly Established During FY Close-Out.**

References: AFR 177-103, chapter 24
AFM 177-370, chapter 30.

a. Follow-up on commitments using applicable NHGH listing to ensure that all commitments are obligated or decommitted by 30 Sep of the current FY.

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b. Review and follow-up on Automated Travel Record/Accounting System (ATRAS) Outstanding Orders/Advance Listings twice a month during the last fiscal quarter.

c. Establish, abide by and enforce cut-off dates established by the ANG and OPLOC, not later than 15 Sept of current FY.

d. Upon receipt from transportation process documents from TMO.

NOTE: Ensure all responsible agencies forward copies of obligating documents on a daily basis by most expedient means (e.g. FAX).

e. Travel orders must include both FY fund cites if the order covers two fiscal years. Certify current year only and validate next FY (time constraints may require obligation be established for current year funds). Cost estimates will be broken down by appropriate FY.

f. Review outstanding By-Others cycles to ensure appropriate obligation exists.

g. Ensure current obligations are entered and a suspense copy is used for obligation of the new FY funds when order contains two (2) fiscal years.

***15. TASK - By-Others Transactions Received from Payments Processed by Another Station Using Your OAC/OBAN.**

References: AFM 177-370, chapters 30-32
AFR 177-101, chapter 27

a. Receive By-Others register from OPLOC. Processes hard copy For-Self vouchers, Transportation Requests (TRs), Government Bills of Lading (GBLs), Passenger Transportation Warrants (PTWs), Military Transportation Authorization (MTA) billings.

b. Receive register for DA 14-94s for payment of TRs and GBLs.

c. Receive Voucher for Transfers Between Appropriations or Funds (SF 1080) billing from HQ AMC for payment of MTAs.

d. Ensure accounting classification on By-Others register agrees with transactions to be input into Automated Travel Record Accounting System (ATRAS).

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e. If accounting classification does not agree, process a Journal Voucher (JV) or prepare and forward the Voucher and Schedule of Withdrawals and Credits (SF Form 1081) to the OPLOC/ARM as appropriate.

f. Reject invalid charges using Advice of Reject (AF Form 1543 or AF Form 1544), as appropriate.

g. Prepare and furnish OPLOC/ARM two copies of adjustment vouchers and three copies of rejects.

h. Balance input with OPLOC/ARM and make corrections as necessary.

i. Coordinate with OPLOC to resolve problem transactions.

j. Use Travel Master History Print indicator on frame TV01 IAW AFM 177-370 to check for transactions not showing on the TV07, Inquiry Screen.

16. TASK - Transportation Documents - Procedures Used to Obligate Transportation Source Document.

References: AFM 177-370, chapter 30
AFR 177-103, chapter 24.

a. ANG receives all passenger transportation documents i.e., individual Transportation Requests (TRs), Passenger Travel Warrants (PTWs), and Military

Transportation Authorities (MTAs), Receipt for Unused Transportation Request and/or Tickets Including Unused Meal Tickets (DD Form 730), involving For-Self funds, from the TMO at least weekly.

b. Obligate/deobligate funds for these documents. Forward For-Others documents to appropriate accountable agency.

c. Receive all Government Bills of Lading (GBLs) involving For-Self funds, from the TMO at least weekly.

d. Obligate funds for these documents via input through ATRAS. Forward copies of For-Others to appropriate accountable agency.

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***17. TASK - Commercial Travel Office/Scheduled Airline Ticket Office (SATO) Billings - Procedures Used to Process Commercial Airline Tickets Used for Official Travel.**

NOTE: Fax copies of the Airline Payments cover sheets and appropriation information to the OPLOC Disbursing for input into IPC at least one day prior to the payment date then mail the original Airline Payment to Disbursing for disposition (preparation of the SF Form 1186 for forwarding to GSA by the end of month)

References: AFR 177-103
 Transportation Ticket Obligation, Payment/Refund
System
 (TTOPRS) Users Guide
 DFAS-DER 177-102.

a. TTOPRS (if applicable):

(1) Receive floppy disk containing the obligation input file, three part listing titles Ticket and Ticket Refund Report, and supporting documents (travel orders and Passenger Name Record (PNRs)). Put floppy into the TTOPRS system to process ticket information and create For-Self obligation transactions in General Accounting Microcomputer Processing System (GAMPS). Upload created transactions into BQ/ATRAS via GAMPS.

(2) If using Government Charge Card contract, discount check will be received from Commercial Travel Office (CTO)). Prepare collection voucher see TASK - Collections.

(3) Receive billing and floppy disk; process IAW TTOPRS user's guide:

(a) Public Voucher for Purchases and Services Other Than Personal (SF 1034) and Public Voucher for Transportation Charges (SF 1113), as applicable, will be certified by Transportation Management Office (TMO).

(b) Verify that the date received by TMO is annotated. (Prompt Payment window begins).

NOTE: This is an Interest Penalty process. Failure to meet suspense date will require interest computation. Contact OPLOC Vendor Pay Branch for instructions or refer to DFAS-DER 177-102.

(4) TTOPRS will create a MAFR file, see TASK - MAFR for processing procedures.

b. Other processing procedures:

(1) Receive billing package from TMO with certified SF Form1034/SF Form 1113 and supporting documents.

(2) Build appropriate spread sheet, local or manual procedures, using the ticket amount and accounting classification data from the orders.

(3) See TASK - MAFR processing for manual vouchers.

(a) Assist OPLOC as required to resolve problems.

***18. TASK - Miscellaneous Automated Travel Record Accounting System Products (ATRAS) - Computer Products Created after End-of-Day Processing from ATRAS Input.**

Reference: AFM 177-326.

a. NHGD20 - Individual Printout - Programmatic print based on the status indicator on the Travel Master Record.

(1) Requested when the status indicator is changed to 1 on frame TV01 and is received 5 days prior to departure for PCS.

(2) If open details exist on records with a status indicator other than 0, the printout will be produced at 90 and 180 days or until detail is closed.

(3) When the status indicator is changed to 2, the Retirement Transfer Print is produced 395 days after departure.

(4) If open details exist, take appropriate follow-up action.

b. NHGA50 - Mini-Orders List.

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(1) Output disk file of all order obligations created using frame TV03 and verify mini-master and order detail to ensure data input was correct and master record does not exist with a different Social Security Number (SSN).

(2) Download from ATRAS using GAMPS.

(3) Upload file to IATS. (Should be done as soon as possible to expedite voucher processing).

(4) Correct records if appropriate.

(5) The banner page of this listing also contains the file name/qualifier to obtain travel order interface for IATS.

b. NHGA30 - End-of-Day For-Others Daily Audit List.

(1) Verify transactions processed using frame TV08 with the source documents.

(2) Ensure transactions processed using frame TV06 were valid and should not have been processed on frame TV08.

(3) Make correction as necessary.

c. NHGA40 - Travel Accounting Adjustment Audit/Transportation Obligations.

(1) Verify transactions that adjusted BQ accounting records using frame TADJ.

(2) Verify transportation obligations established using frame TV04 were valid.

(3) Make corrections as necessary.

★19. TASK - JUMPS Miscellaneous Deductions Listing - Payroll Collections Generated by DD Form 139.

NOTE: The JUMPS miscellaneous deductions are to be processed by the local servicing ANG.

a. Monthly listing/check received from DFAS-Denver.

(1) Prepare voucher using IATS (one voucher for each line on JUMPS listing).

(2) Annotate file copy DD Form 139 with amount collected, voucher number, and date and retain copy until collection is complete.

20. TASK - Replacement Check Procedures - Procedures to Issue a Replacement for a Check That has Been Lost or Stolen.

Reference: DoDFMR, Volume 5, chapter 8.

a. Upon notification from a customer that a government check has been lost or stolen, assist the customer with preparation of Statement of Claimant Requesting Recertified Check (DD Form 2660).

b. Forward original and one copy of DD Form 2660 to Disbursing Division at the OPLOC by most expedient means. Retain a copy for possible follow-up.

c. Assist OPLOC as requested.

d. Dispose of retained copy upon notification of final action from OPLOC.

21. TASK - Government Charge Card Program - Department of Defense (DOD) Program to Utilize Government Charge Card for Expenses Associated with Official Travel.

Focal point for administration of Government Charge Card program.

22. TASK - Miscellaneous W-2 Program - Procedures for Reporting Income and Taxes Withheld Associated with Travel Payments.

Reference: AFR 177-103, chapter 15.

NOTE: This will change with implementation of IATS 5.1.

a. Provide Travel Accounting Branch at the OPLOC copies of all vouchers requiring issuance of a TD Form W-2.

b. Assist OPLOC with reconciliation as required.

23. TASK - Withholding Tax Allowance/Relocation Income Tax Allowance (WTA/RITA) - Payment to Substantially Reimburse

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Authorized Employees for Additional Taxes Incurred as a Result of Relocation.

References: JTR , Volume II, chapter 16
AFR 177-103, chapter 15.

a. WTA:

(1) During inprocessing briefing, advise employee that WTA is an advance of the RITA payment and is optional.

(2) WTA will be recouped if RITA is not filed as required in year 2.

b. RITA:

(1) Maintain a payment/information file with all source documents for each employee.

(2) In January, advertise requirement to file RITA claim.

24. TASK - Monthly Outstanding Orders/Advances Retrieval - Retrieval to Report the Number and Age of Outstanding Orders and Advances.

Reference: AFR 177-103, chapter 24.

a. Schedule retrieval at end-of-month.

b. Forward copy to DFAS-DE to arrive no later than the 10th workday of each month.

c. A brief statement must be included with report explaining items aged over 60 days.

d. Assist OPLOC, as required, to explain outstanding advances over 60 days.

25. TASK - Systems - Computer Programs Used Within the Travel Accounting Branch.

References: AFR 177-103
AFM 177-370
AFM 177-326
Integrated Automated Travel System (IATS) Users

Guide

Transportation Ticket Obligation, Payment/Refund

System

(TTOPRS) Users Guide

Miscellaneous W-2 Instruction Guide

Per Diem Rate Maintenance System (PDRMS)

Users Guide.

a. Automated Travel Record/Accounting System (ATRAS):

(1) System used to process obligation, payment, and adjustment/correction transactions to Standard Base Level General Accounting and Finance System (GAFS).

(2) Contains the Master Travel Record, which is used for storing travel history information and researching outstanding items.

(3) Produces end-of-day products.

(4) Request and schedule additional products as required.

b. TTOPRS:

(1) System used to process obligation transactions for commercial airline tickets, obtained through a Commercial Travel Office (CTO) or Traffic Management Office (TMO).

(2) Personal Computer (PC) based program located within the Travel Branch.

c. IATS:

(1) System used to process and control travel claims.

(2) Local Area Network (LAN) or PC based system located in the Travel branch.

(3) Update with the payroll file provided via DJMS by DFAS-DE after every payroll cutoff.

(4) Update per diem rates monthly using a file downloaded from DJMS, JTABLE II, or from the ANG file server (FMB IATS directory).

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(5) DFAS-DE periodically provides program releases by mailing floppy discs to all locations.

E. FINANCE: DISBURSING DIVISION (Chapter 8)

NOTE: Before starting cash operations input into the Integrated Paying and Collecting System, (IPC), ensure that Operating Location (Accountability Branch) has changed to the new business day and that the accommodation exchange rates (if applicable) have been updated.

1. TASK – Change Business Date (only after all FSO/Reserve DD Forms 2657, Daily Statement of Accountability, are balanced and received).

Not applicable

★2. Task - Process Daily Collections.

NOTE: See TASK 8-4 for Processing Daily Collections.

3. TASK - Perform Accommodation Sales (As Required).

Not applicable.

★4. TASK - Process Emergency Payments and Daily Collections.

NOTE: OPLOC will be responsible for appointment of agents in the event of an emergency or contingency. Cashier function will only apply in the event cash/negotiable instrument collections are received. There is no cash disbursement function.

ANG will act as agents in the event of an emergency or contingency in accordance with prescribed directives.

5. TASK - Process Centralized Returned and Undeliverable Checks.

ANG will assist OPLOC as necessary.

★6. TASK - Automated EFT Processing.

a. Follow instructions from the OPLOC.

b. Assist OPLOC in performing EFT trace research for EFT rejects.

(1) Verify routing and account number is correct

(2) Contact receiving bank on status.

★7. TASK - Processing Payments Via the OPLOC.

a. Ensure all payment vouchers are reviewed and contact OPLOC with payment information when completed. Send validated totals to OPLOC. This is performed by personnel outside of travel.

b. Upload payment files to mainframe by the time designated by the OPLOC. These files include both check and EFT payments.

c. Forward SATO vouchers to the OPLOC for payment and disposition.

8. TASK - Process Daily U.S. Treasury/LDA Checks.

NOTE: Check Payments are scheduled 1 business day ahead.

a. Transfer automated files to the mainframe for upload into IPC by OPLOC Disbursing.

b. Maintain original vouchers in voucher number sequence in a locked container until EOM

9. TASK - Preparation of Treasury Checks for Cash.

Not applicable.

10. TASK - Balance Cashier Accountability.

Not applicable.

11. TASK - Balance Overall Daily Accountability

Preparation of DD Form 2657, Daily Statement of Accountability:

Not applicable

12. TASK - Process Returned and Undeliverable Checks (Manual), Bonds and Mailed Remittances – DD Form 2658.

NOTE: See TASK 21 for Processing of Returned and Undeliverable Centralized Checks.

Not applicable

13. TASK - Check Issue Verification Procedures.

Not applicable.

★14. TASK - IPC/MAFR Reconciliation Program.

Reference: Travel and MAFR Sections of Chapter 6 & 7.

When contacted by the OPLOC, perform necessary research.

15. TASK - Deposit Reporting.

Not Applicable.

★16. TASK - Change Fund Procedures (Local Area) (Manual).

a. Change Fund.

(1) Establishment and appointment will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, section 0208.

(2) Advance of Funds will be accomplished in accordance with DoDFMR 7000.14-R, Volume 5, paragraph 030401.

(3) Financial Services Office sends copy of DD Form 1081, Statement of Agent Officer's Accountability, and approval letter to the OPLOC.

(4) Change fund letter for audit and certification will be received from OPLOC upon completion of audit certification return OPLOC within suspense date.

17. TASK - Voucher Controls and Disposition (Manual).

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a. Use Voucher Control Log to ensure it agrees with each functional area and that all voucher numbers are accounted for and entered into accountability records. Ensure that reflected "Missing Vouchers" are systematically accounted for. Customize the report by pen and ink to reflect the actual vouchers being forwarded to DFAS-DE.

b. Original Vouchers are under the direct control of the Comptroller secured in a locked container within a locked facility.

c. Disposition of Original Vouchers are in accordance with DoDFMR 7000.14-R, Volume 5, section 200303.B and C.

d. Mail boxed documents to DFAS-DE/WADR no later than the 6th workday after the end of month processing in accordance with DoDFMR 7000.14-R, Volume 5, paragraph 200303.C.

e. When verifying vouchers, if other than a cash voucher is missing, obtain a copy of the voucher from the applicable functional area; stamp it "Duplicate Original" and include with the remaining vouchers. Any missing vouchers paid in cash are processed as a loss of funds if the payee can't be located/reached to reaccomplish.

★18. TASK - Dishonored Checks.

a. Coordinate and forward to OPLOC.

NOTE: OPLOC is responsible for processing collection documentation information copy along with check will be returned to ANG. For example ANG may debit members military pay to receive funds.

19. TASK - Check Reports (Semimonthly).

Not applicable.

★20. TASK - Reports (Monthly).

a. Prepare DD Form 2666, Letter of Transmittal: Prepare as OPLOC instruction. This will be used for travel vouchers only.

21. TASK - Other Cash Procedures (As Required) (Manual).

Not applicable.

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22. TASK - Miscellaneous Check Responsibilities (Treasury and Limited Depository Account (LDA)).

Not applicable.

23. TASK - Foreign Currency Operations (Limited Depository Account (LDA)).

Not applicable

24. TASK - Process Deposit Out-Of-Balances With the U.S. Treasury.

Not applicable.

25. TASK - End of Fiscal Year Procedures.

Any questions about fiscal year end processing should be referred to the OPLOC.

26. TASK - Procurement of U.S. Treasury Check Stock.

Not applicable.

APPENDIX A

[illegible]

Note: 1. Air Force will establish central collection point and contract for daily express mail (one day) to OPLOC.
2. Boxes must be numbered (1 of 3, 2 of 3, etc).

* These Documents must be routed through FSO

Figure A-1. Base-Level Data/Document Distribution

Note: 1. Air Force will establish central collection point and contract for daily express mail (one day) to OPLOC.
2. Boxes must be numbered (1 of 3, 2 of 3, etc).
* These Documents must be routed through FSO

Document Data	D	W	M	T	F	S	A	As Recd	Sending Base Org	OPLOC Receiving Org
Accounts Receivable										
BEAMS Listing *									Civil Engineering	DFAS-XXIAOR
General Correspondence									FM, CC, XP, etc	DFAS-XXIAOR
VIMS Diskette *									Transportation	DFAS-XXIAOR
Trailer Park Meter Readings *									Civil Engineering	DFAS-XXIAOR
Glass B Telephone *								X	Communications	DFAS-XXIAOR
ISSA Host Tenant *									XP	DFAS-XXIAOR
PMEL *									PMEL	DFAS-XXIAOR
Food Service									Base Services	DFAS-XXIAOR
DD 1131 (Deposit Ticket/Checks)									Variations/FSO	DFAS-XXIAOR
AF Form 150									Family Housing	DFAS-XXIAOR
Hospital Bills									Hospital	DFAS-XXIAOR
Postal Billing Data									IM	DFAS-XXIAOR
DROR for PK03 (BARS)									FMP	DFAS-XXIAOR
DROR for PK03 (BARS)									FMP	DFAS-XXIAOR
Invoices									PK, FMP, CE, COM	DFAS-XXIAOR
Business Systems										
Host Tenant Support Agreements *									Budget	DFAS-XXIAOB
Memorandum of Agreements *									Budget	DFAS-XXIAOB
Memorandum of Understandings *									Budget	DFAS-XXIAOB
DD Form 1131 (Cash Sale AVFUEL) (Copy) *									BFO	DFAS-XXIAOB
DD Form 448 (MIPR) *									Service Red Goods/Services	DFAS-XXIAOB
DD Form 448-2 *									Org Providing Goods/Service	DFAS-XXIAOB
Red for PFMRC Change/Load *									Budget	DFAS-XXIAOB
SBSS Monthly Forecast									Supply RPS	DFAS-XXIAOB
12P Retrieval									BFO	DFAS-XXIAOB
Red for PFMRC Org Adj									Supply Funds Manager	DFAS-XXIAOB

Documents\Data to be Forwarded to DFAS OPLOC

Figure A-1. Continued.

Documents/Data to be Forwarded to DFAS OPLOC

Document/Data	Frequency							Sending Base Org	OPLOC Receiving Org
	D	W	M	Q	SA	A	As Req		
AF Form 1269 *							X	Budget	DFAS-XX/AOB
M18 Acctg Adj Info			X						DFAS-XX/AOB
Disbursing									
DD Form 2857	X							FSO	DFAS-XX/FDA
Loss of Funds Report				X				FSO	DFAS-XX/FDA
Cash Verification Report (Copy)				X				FSO	DFAS-XX/FDA
6J Images (Disk)			X					FSO	DFAS-XX/FDA
Deposit/Debit Vouch Copies			X					FSO	DFAS-XX/FDA
Cash-on-Hand Auth Request					X			FSO	DFAS-XX/FDT
SF 1179, Month End Check Issue Rep (Copy)			X					FSO	DFAS-XX/FDT
DD Form 2660, Stmt of Clmt Req Recert Check							X	FSO	DFAS-XX/FDT
Original Vouchers			X					FSO	DFAS-DE/WADR
AFSCAPS									
AFSCAPS T&A File (Demand File)							Bi-Weekly	FSO/ANG	DFAS-XX/Temp AFSCAPS
Union	X							FSO/ANG	DFAS-XX/Temp AFSCAPS
Charity	X							FSO/ANG	DFAS-XX/Temp AFSCAPS
EFT/Allotment	X							FSO/ANG	DFAS-XX/Temp AFSCAPS
W-4	X							FSO/ANG	DFAS-XX/Temp AFSCAPS
Civ Pay Off-Lines							X	FSO/ANG	DFAS-XX/Temp AFSCAPS
SF 50	X							AF Personnel	DFAS-XX/Temp AFSCAPS
TSP/2812 Discrepancies							X	DFAS-DE/FNAR	DFAS-XX/Temp AFSCAPS
OPM Discrepancies							X	OPM/DFAS-DE/FNAR	DFAS-XX/Temp AFSCAPS
TSP Rejects							X	NFC	DFAS-XX/Temp AFSCAPS
Health Carrier Recon				X			X	Health Benefit Carriers	DFAS-XX/Temp AFSCAPS

- Note: 1. Air Force will establish central collection point and contract for daily express mail (one day) to OPLOC.
2. Boxes must be numbered (1 of 3, 2 of 3, etc).

* These Documents must be routed through FSO

Error! Bookmark not defined.
Figure A-1. Continued

Documents/Data to be Forwarded to DFAS OPLOC

Document/Data	Frequency				Sending Base Org	OPLOC Receiving Org
	D	W	M	Q	SA	A
Vendor Pay						
DD Form 448, MIPR (Copy) *	X					DFAS-XX/FPS
DD Form 448-2 (Acceptance MIPR) (Copy) *	X				X	DFAS-XX/FPS
AF Form 185 (Copy)					X	DFAS-XX/FPS
AF Form 656 (Copy)	X					DFAS-XX/FPS
SF 1164	X					DFAS-XX/FPS
DD Form 1556 (Copy)	X					DFAS-XX/FPS
AF Form 15 (Orig + 1 Copy) *	X					DFAS-XX/FPS
AF Form 15 (Orig + 1 Copy) *	X					DFAS-XX/FPS
AF Form 315 (Orig + 1 Copy) *	X					DFAS-XX/FPS
Ground Fuels/Invoices	X					DFAS-XX/FPS
AF Form 676 (Copy)	X					DFAS-XX/FPS
AF Form 1227 (Copy)					X	DFAS-XX/FPS
DD Form 1556 (Copy)					X	DFAS-XX/FPS
AFMC 36	X					DFAS-XX/FPS
SF 44 Purchase Order/Invoice/Voucher	X					DFAS-XX/FPS
SF 26	X					DFAS-XX/FPS
DD Form 1155 (Contract) (Original + 1)	X					DFAS-XX/FPS
DD Form 1155 (Rec Report) (Copy)	X					DFAS-XX/FPS
DD Form 250	X					DFAS-XX/FPS
Invoices (Certified by Base Activity)	X					DFAS-XX/FPS
DD Form 1164/1299 (Non Temp)	X					DFAS-XX/FPS
AF Form 150 (Local Drayage)	X					DFAS-XX/FPS
AF Form 1149/GBL					X	DFAS-XX/FPS
OF Form 1129 (Imprest Fund)	X					DFAS-XX/FPS
AF Form 406 MORD *	X					DFAS-XX/FPS
MORD Billing Documents	X					DFAS-XX/FPS
SF 1034 (Prepared)	X					DFAS-XX/FPS
SF 1034 (Manual Prepared)	X					DFAS-XX/FPS
DD Form 428 (CSA) (Copy)					X	DFAS-XX/FPS

Note: 1. Air Force will establish central collection point and contract for daily express mail (one day) to OPLOC.
2. Boxes must be numbered (1 of 3, 2 of 3, etc).

* These Documents must be routed through FSO

Figure A-1. Continued.

Documents/Data to be Forwarded to DFAS OPLOC

Document/Data	D	W	M	Frequency			As Req	Sending Base Org	OPLOC Receiving Org
				Q	SA	A			
AF Form 1218 (Commitment) (Copy) *			X					Communications	DFAS-XX/FPS
GSA Leased Bldg Work Orders/Leases (Copy)			X					Civil Engineering	DFAS-XX/FPS
CDR's Contingency Fund		X						Protocol	DFAS-XX/FPS
IMPAC Credit Card App Official Statements			X					Base Organization	DFAS-XX/FPS
Legal Claims	X							Legal Services	DFAS-XX/FPS
Suggestion Awards	X							Suggestion Office	DFAS-XX/FPS
BPA Call Registers		X						Base Organization	DFAS-XX/FPS
SF 361 (Damaged in Shipment) (Copy)							X	Supply	DFAS-XX/FPS
SF 364 (Item Discrepancy - LP) (Copy)							X	Supply	DFAS-XX/FPS
Form 1348-1 (Investment Items) (Copy) *							X	Using Organization	DFAS-XX/FPS
Annotated Copy of M-37 (Copy)				X				Supply	DFAS-XX/FPS
Annotated Copy of Dormant Obl List (Copy)				X				Contracting	DFAS-XX/FPS
Inter-Governmental									
DD Form 1898	X							BFMO	DFAS-XX/FPG
SF 364 (ROID on Milstrip)	X							Supply	DFAS-XX/FPG
Annotated Copy of M37 (Interfund)			X					Supply	DFAS-XX/FPG
Travel Accounting									
Travel Orders	X							Base Organization	DFAS-XX/FPT
For-Others Vouchers	X							FSO	DFAS-XX/FPT
DD 139 & IATS Follow-up Letters	X							FSO	DFAS-XX/FPT
Manual Vouchers for MAFR	X							FSO	DFAS-XX/FPT
Transportation Documents		X						TMO	DFAS-XX/FPT
CTO/SATO Billings and Disk		X						TMO/CTO	DFAS-XX/FPT
CTO Obligation Documents and Disk	X							CTO	DFAS-XX/FPT
MORD & FCN							X	FSO	DFAS-XX/FPT
Vouchers Requiring W-2		X						FSO	DFAS-XX/FPT
DD Form 2660							X	FSO	DFAS-XX/FPT

Note: 1. Air Force will establish central collection point and contract for daily express mail (one day) to OPLOC.
 2. Boxes must be numbered (1 of 3, 2 of 3, etc).

* These Documents must be routed through FSO

Figure A-1. Continued

★ APPENDIX B

ADDRESSES

DAYTON OPLOC

DFAS-DY/XX (for correspondence)
1050 Forrer Blvd
Dayton OH 45420-1472
Telephones:
 Commercial: (937) 296-8486/7
 DSN: 986-8486
FAX: Commercial: (937) 296-8137
 DSN: 986-8137

OMAHA OPLOC

DFAS-OM/XX
P.O. Box 7010
Bellevue NE 68005-1910
Telephones:
 Commercial: (402) 232-3080/1/6/7
 DSN: 272-3080/1/6/7
FAX: Commercial: (402) 232-3082
 DSN: 272-3082

LIMESTONE OPLOC

DFAS-LI/XX
3 Arkansas Road
Limestone Me 04751-1500
Telephones:
 Commercial: (207) 328-1100/6
 DSN: 220-1100/6
FAX: Commercial: (207) 328-1102
 DSN 220-1102

SAN BERNARDINO OPLOC

DFAS-SB/XX
1111 E. Mill Street
San Bernardino CA 92408-1621
Telephones:
 Commercial: (909) 382-3003/4
 DSN: 245-3003/4
FAX: Commercial: (909) 382-3501
 DSN: 245-3501

SAN ANTONIO OPLOC

DFAS-SA/XX
500 McCullough Ave
San Antonio TX 78215-2100
Telephones:
 Commercial: (210) 527-8020
 DSN: 448-8020
FAX: Commercial: (210) 527-8901
 DSN: 448-8901

DFAS-DE/O

DFAS-DE/OXX
6760 E. Irvington Place, Bldg 667
Denver CO 80279-8600
Telephones:
 Commercial: (303) 676-5302/1
 DSN: 926-5302/1
FAX: Commercial: (303) 676-5429
 DSN 676-5429

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ORLANDO OPLOC

DFAS-OR/XX
2500 Leahy Ave
Orlando FL 32893-0100
Telephones:
 Commercial: (407) 646-4029
 DSN: 791-4029
FAX: Commercial: (407) 646-4510
 DSN: 791-4510

**AF ACCOUNTING, BANKING,
AND COMPTROLLER SUPPORT**

SAF/FMPC
1130 Air Force Pentagon
Wash DC 20330-1130
Telephones:
 Commercial: (703) 614-5429
 DSN: 224-5429
FAX: Commercial: (703) 693-7294
 DSN: 223-7294

HONOLULU OPLOC

DFAS-PC/XX
Bldg 77, Box 1392
Ford Island, Pearl Harbor
Honolulu HI 96860-7552
Telephones:
 Commercial: (808) 472-6850
 DSN: 315-472-6850
FAX: Commercial: (808) 472-6930
 DSN: 315-472-6930

DFAS HEADQUARTERS

DFAS-HQ/XX
1931 Jefferson Davis Highway
Arlington VA 22240-5291
Telephones:
 Commercial: (703) 607-2621/1468
 DSN: 327-2621/1468
FAX: Commercial: (703) 607-1384
 DSN: 327-1384

DAYTON OPLOC

MAILBOX

DFAS-DY-D@cleveland.dfas.mil
DFAS-DY-DS@cleveland.dfas.mil
DFAS-DY-DI@cleveland.dfas.mil
DFAS-DY-E@cleveland.dfas.mil
DFAS-DY-EA@cleveland.dfas.mil
DFAS-DY-EC@cleveland.dfas.mil
DFAS-DY-EH@cleveland.dfas.mil
DFAS-DY-EP@cleveland.dfas.mil
DFAS-DY-A@cleveland.dfas.mil
DFAS-DY-AO@cleveland.dfas.mil
DFAS-DY-AOB@cleveland.dfas.mil
DFAS-DY-AOR@cleveland.dfas.mil
DFAS-DY-AR@cleveland.dfas.mil
DFAS-DY-ARA@cleveland.dfas.mil
DFAS-DY-ARF@cleveland.dfas.mil
DFAS-DY-ARM@cleveland.dfas.mil
DFAS-DY-AI@cleveland.dfas.mil
DFAS-DY-F@cleveland.dfas.mil
DFAS-DY-FD@cleveland.dfas.mil
DFAS-DY-FP@cleveland.dfas.mil
DFAS-DY-FPS@cleveland.dfas.mil

OFFICE NAME

Director
Systems Office
Internal Review Office
Deputy Director for Administration
Administrative Support Division
Resource Management/Plans Division
Human Resources
Public Affairs Office
Deputy Director for Accounting
Accounting Operations Division
Business Branch
Receivables Branch
Reports & Analysis Division
Analysis Branch
Funds Control & Financial Reports Branch
Accounts Management and Reconciliation Branch
Security Assistance Division
Deputy Director for Finance
Disbursing Division
Vendor Pay & Travel Division
Customer Service Branch

OMAHA OPLOC

MAILBOX

DFAS-OM-D@cleveland.dfas.mil
DFAS-OM-DS@cleveland.dfas.mil
DFAS-OM-DH@cleveland.dfas.mil
DFAS-OM-DD@cleveland.dfas.mil
DFAS-OM-DI@cleveland.dfas.mil
DFAS-OM-E@cleveland.dfas.mil
DFAS-OM-EA@cleveland.dfas.mil
DFAS-OM-EC@cleveland.dfas.mil
DFAS-OM-EP@cleveland.dfas.mil
DFAS-OM-A@cleveland.dfas.mil
DFAS-OM-AO@cleveland.dfas.mil

OFFICE NAME

Director
Systems Office
Human Resources
Principal Deputy Director
Internal Review Office
Deputy Director for Administration
Administrative Support Division
Resource Management/Plans Division
Public Affairs Office
Deputy Director for Accounting
Accounting Operations Division

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DFAS-OM-AOB@cleveland.dfas.mil	Business Branch
DFAS-OM-AOR@cleveland.dfas.mil	Receivables Branch
DFAS-OM-AR@cleveland.dfas.mil	Reports & Analysis Division
DFAS-OM-ARA@cleveland.dfas.mil	Analysis Branch
DFAS-OM-ARF@cleveland.dfas.mil	Funds Control & Financial Reports Branch
DFAS-OM-ARM@cleveland.dfas.mil	Accounting Reports-MAFR Branch
DFAS-OM-F@cleveland.dfas.mil	Deputy Director for Finance
DFAS-OM-FD@cleveland.dfas.mil	Disbursing Division
DFAS-OM-FDA@cleveland.dfas.mil	Accountability Branch
DFAS-OM-FDT@cleveland.dfas.mil	Treasury Operations Branch
DFAS-OM-FP@cleveland.dfas.mil	Vendor Pay & Travel Division
DFAS-OM-FPG@cleveland.dfas.mil	Intergovernment Branch
DFAS-OM-FPT@cleveland.dfas.mil	Travel Accounting Branch
DFAS-OM-FPS@cleveland.dfas.mil	Customer Service Branch
DFAS-OM-FPO@cleveland.dfas.mil	Obligation Management Branch
DFAS-OM-FPR@cleveland.dfas.mil	Recon & Reports Branch
DFAS-OM-P@cleveland.dfas.mil	Deputy Director for Civilian Pay

SAN BERNADINO OPLOC

MAILBOX

DFAS-SB-D@cleveland.dfas.mil
DFAS-SB-DD@cleveland.dfas.mil
DFAS-SB-DE@cleveland.dfas.mil
DFAS-SB-DG@cleveland.dfas.mil
DFAS-SB-DS@cleveland.dfas.mil
DFAS-SB-DI@cleveland.dfas.mil
DFAS-SB-E@cleveland.dfas.mil
DFAS-SB-EA@cleveland.dfas.mil
DFAS-SB-EC@cleveland.dfas.mil
DFAS-SB-A@cleveland.dfas.mil
DFAS-SB-AO@cleveland.dfas.mil
DFAS-SB-AOB@cleveland.dfas.mil
DFAS-SB-AOR@cleveland.dfas.mil
DFAS-SB-AR@cleveland.dfas.mil
DFAS-SB-ARA@cleveland.dfas.mil
DFAS-SB-ARF@cleveland.dfas.mil
DFAS-SB-ARM@cleveland.dfas.mil
DFAS-SB-F@cleveland.dfas.mil
DFAS-SB-FD@cleveland.dfas.mil

OFFICE NAME

Director
Principal Deputy Director
Equal Employment Opportunity
General Council
Systems Office
Internal Review Office
Deputy Director for Administration
Administrative Support Division
Resource Management/Plans Division
Deputy Director for Accounting
Accounting Operations Division
Business Branch
Receivables Branch
Reports & Analysis Division
Analysis Branch
Funds Control & Financial Reports Branch
Accounting Reports-MAFR Branch
Deputy Director for Finance
Disbursing Division

DFAS-SB-FDA@cleveland.dfas.mil	Accountability Branch
DFAS-SB-FDT@cleveland.dfas.mil	Treasury Operations Branch
DFAS-SB-FP@cleveland.dfas.mil	Vendor Pay & Travel Division
DFAS-SB-FPS@cleveland.dfas.mil	Customer Service Branch
DFAS-SB-FPR@cleveland.dfas.mil	Recon & Reports Branch

LIMESTONE OPLOC

MAILBOX

OFFICE NAME

DFAS-LI-D@cleveland.dfas.mil	Director
DFAS-LI-DS@cleveland.dfas.mil	Systems Office
DFAS-LI-E@cleveland.dfas.mil	Deputy Director for Administration
DFAS-LI-A@cleveland.dfas.mil	Deputy Director for Accounting
DFAS-LI-F@cleveland.dfas.mil	Deputy Director for Finance

SAN ANTONIO OPLOC

MAILBOX

OFFICE NAME

DFAS-SA-D@cleveland.dfas.mil	Director
DFAS-SA-DD@cleveland.dfas.mil	Principal Deputy Director
DFAS-SA-DE@cleveland.dfas.mil	Equal Employment Opportunity Office
DFAS-SA-DG@cleveland.dfas.mil	General Counsel
DFAS-SA-DH@cleveland.dfas.mil	Human Resources
DFAS-SA-DS@cleveland.dfas.mil	Systems Office
DFAS-SA-DI@cleveland.dfas.mil	Internal Review Office
DFAS-SA-E@cleveland.dfas.mil	Deputy Director for Administration
DFAS-SA-A@cleveland.dfas.mil	Deputy Director for Accounting
DFAS-SA-F@cleveland.dfas.mil	Deputy Director for Finance
DFAS-SA-FPS@cleveland.dfas.mil	Customer Service Branch

DENVER CENTER

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MAILBOX

DFAS-DE-A@cleveland.dfas.mil
DFAS-DE-AD@cleveland.dfas.mil
DFAS-DE-ADA@cleveland.dfas.mil
DFAS-DE-ADC@cleveland.dfas.mil
DFAS-DE-ADF@cleveland.dfas.mil
DFAS-DE-ADR@cleveland.dfas.mil
DFAS-DE-AN@cleveland.dfas.mil
DFAS-DE-ANA@cleveland.dfas.mil
DFAS-DE-ANB@cleveland.dfas.mil
DFAS-DE-AO@cleveland.dfas.mil
DFAS-DE-AOA@cleveland.dfas.mil
DFAS-DE-AOM@cleveland.dfas.mil
DFAS-DE-AOO@cleveland.dfas.mil
DFAS-DE-C@cleveland.dfas.mil
DFAS-DE-I@cleveland.dfas.mil
DFAS-DE-FJ@cleveland.dfas.mil
DFAS-DE-FJA@cleveland.dfas.mil
DFAS-DE-FJD@cleveland.dfas.mil
DFAS-DE-FJE@cleveland.dfas.mil
DFAS-DE-FJG@cleveland.dfas.mil
DFAS-DE-FJP@cleveland.dfas.mil
DFAS-DE-FJR@cleveland.dfas.mil
DFAS-DE-FJT@cleveland.dfas.mil
DFAS-DE-FJX@cleveland.dfas.mil
DFAS-DE-FJY@cleveland.dfas.mil
DFAS-DE-FN@cleveland.dfas.mil
DFAS-DE-FNM@cleveland.dfas.mil
DFAS-DE-FNA@cleveland.dfas.mil
DFAS-DE-FNL@cleveland.dfas.mil
DFAS-DE-FNE@cleveland.dfas.mil
DFAS-DE-FNP@cleveland.dfas.mil
DFAS-DE-FR@cleveland.dfas.mil
DFAS-DE-FRA@cleveland.dfas.mil
DFAS-DE-FRB@cleveland.dfas.mil
DFAS-DE-FRQ@cleveland.dfas.mil
DFAS-DE-FRS@cleveland.dfas.mil
DFAS-DE-FY@cleveland.dfas.mil
DFAS-DE-FYA@cleveland.dfas.mil
DFAS-DE-FYD@cleveland.dfas.mil
DFAS-DE-FYS@cleveland.dfas.mil
DFAS-DE-HN@cleveland.dfas.mil
DFAS-DE-HNCD@cleveland.dfas.mil

OFFICE NAME

Director of Accounting
Director of Departmental Accounting
Cash Accountability Division
Analysis Office
CFO Implementation Office
Accounting and Reports Division
Director Network Support
General Procedures and Systems
Business Procedures and Systems
Director of Field Operations
Network Assistance Division
Military Enlisted Advisor
Network Management and Control
Director of Resource Management
Internal Review Office
Director of Military Pay
Business Management Division
Associate Director of Systems
Pay Policy & Guidance Division
Active Component System
Pay Services Division
Reserve Component Pay Systems
Systems Test Division
Associate Director for Operations
Field Services Division
Directorate of Civilian Pay
Administrative Support Office
Appropriations and Funds Division
Legacy Systems Division
Evaluation & Testing Office
Processing Division
Directorate of Annuity Pay
Financial Services Division
Operations Division
Business Management Division
Systems Division
Directorate of Debt & Clams Management
Management Services Office
Debt Management Operations Division
Debt Management Systems Division
Human Resources Customer Support Unit
Learning Center

DFAS-DE 7040.1-M, CHANGE 2
September 1997

DFAS-DE-HNE@cleveland.dfas.mil	Staffing Operations Division
DFAS-DE-HNP@cleveland.dfas.mil	Human Resources Services Division
DFAS-DE-HNT@cleveland.dfas.mil	Consolidation Management Division
DFAS-DE-I@cleveland.dfas.mil	Deputy Director for Security Assistance
DFAS-DE-IX@cleveland.dfas.mil	Office for Policy, Procedures & Support
DFAS-DE-IXS@cleveland.dfas.mil	Support Division
DFAS-DE-M@cleveland.dfas.mil	Directorate of Plans
DFAS-DE-MA@cleveland.dfas.mil	Plans Administrative Office
DFAS-DE-MI@cleveland.dfas.mil	Information Management Division
DFAS-DE-MP@cleveland.dfas.mil	Plans Division
DFAS-DE-MU@cleveland.dfas.mil	Office of Public Affairs
DFAS-DE-O@cleveland.dfas.mil	Directorate of Finance and Accounting Operations
DFAS-DE-OA@cleveland.dfas.mil	Field Accounting Division
DFAS-DE-OAO@cleveland.dfas.mil	Accounting Operations Branch
DFAS-DE-OAR@cleveland.dfas.mil	Reports and Analysis Branch
DFAS-DE-OF@cleveland.dfas.mil	Field Finance Division
DFAS-DE-OFD@cleveland.dfas.mil	Disbursing Branch
DFAS-DE-OFP@cleveland.dfas.mil	Vendor Pay and Travel Branch
DFAS-DE-W@cleveland.dfas.mil	Directorate of Support Services
DFAS-DE-WA@cleveland.dfas.mil	Administrative Support Division
DFAS-DE-WF@cleveland.dfas.mil	Accounting & Finance Division
DFAS-DE-WL@cleveland.dfas.mil	Logistics Division
DFAS-DE-WS@cleveland.dfas.mil	Finance & Accounting Liaison Office

MAILBOX

watsonr@af.pentagon.mil

SAF/FMPC

OFFICE NAME

Air Force Accounting, Banking, and
Comptroller Support

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**DEPARTMENT OF DEFENSE
DEFENSE FINANCE AND ACCOUNTING SERVICE
6760 E. IRVINGTON PLACE
DENVER, COLORADO 80279-8000**

CHANGE TRANSMITTAL

CHANGE NO. 1
DFAS-DE 7040.1-M
APRIL 1997

DFAS-DE 7040.1-M, Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, March 1996 is changed as follows:

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Directory	ii	Replace old page ii, March 1996, with new page ii, Change 1, April 1997
Table of Contents	All	Replace old, March 1996 version, with new Change 1, April 1997 version
Task Index	All	Replace old, March 1996 version, with new Change 1, April 1997 version
Chapter 1	All	Replace old, March 1996 version, with new Change 1, April 1997 version
Chapter 2	All	Replace old, March 1996 version, with new Change 1, April 1997 version

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Chapter 5, Section B	All	Replace old, March 1996 version, with new Change 1, April 1997 version
Chapter 8	All	Replace old, March 1996 version, with new Change 1, April 1997 version

//Signed//
Sheila R. Woodcock
Chief, Administrative Support Division
Directorate of Support Services

**DEPARTMENT OF DEFENSE
DEFENSE FINANCE AND ACCOUNTING SERVICE
6760 E. IRVINGTON PLACE
DENVER, COLORADO 80279-8000**

CHANGE TRANSMITTAL

CHANGE NO. 2
DFAS-DE 7040.1-M
SEPTEMBER 1997

DFAS-DE 7040.1-M, Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, March 1996 is changed as follows. The stars (★) indicate changed material.

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Directory	ii	Replace old page ii, April 1997, with new pages ii and iii, Change 2, September 1997
Table of Contents	All	Replace old, April 1997 version, with new Change 2, September 1997 version
Task Index	All	Replace old, April 1997 version, with new Change 2, September 1997 version
Chapter 5, Section B	All	Replace old, April 1997 version, with new Change 2, September 1997 version

CHANGE NO. 2
DFAS-DE 7040.1-M
SEPTEMBER 1997

2

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Chapter 5, Section C	All	Replace old, March 1996 version, with new Change 2, September 1997 version
Chapter 5, Section D	All	Delete. Replace old, March 1996 version, with new Change 2, September 1997 "Reserved for Future Use" entry
Chapter 7, Section A	All	Replace old, March 1996 version, with new Change 2, September 1997 version
Chapter 7, Section B	All	Replace old, March 1996 version, with new Change 2, September 1997 version
Chapter 8	All	Replace old, April 1997 version, with new Change 2, September 1997 version

CHANGE NO. 2
DFAS-DE 7040.1-M
SEPTEMBER 1997

3

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Chapter 9	All	Delete old, March 1996 version, with new Change 2, September 1997 version
Chapter 13	All	Replace old, March 1996 version, with new Change 2, September 1997 version
Chapter 15	All	Replace old, March 1996 version, with new Change 2, September 1997 version
Appendix B	All	Replace old, March 1996 version, with new Change 2, September 1997 version

//Signed//
Sheila R. Woodcock
Chief, Administrative Support Division
Directorate of Support Services

WHEN PRESCRIBED ACTION HAS BEEN TAKEN, THIS TRANSMITTAL SHOULD BE FILED WITH THE BASIC DOCUMENT.

**DEPARTMENT OF DEFENSE
DEFENSE FINANCE AND ACCOUNTING SERVICE
6760 E. IRVINGTON PLACE
DENVER, COLORADO 80279-8000**

CHANGE TRANSMITTAL

**CHANGE NO 3
DFAS-DE 7040.1-M
JULY 1998**

DFAS-DE 7040.1-M, Consolidation Desk-Top Instructions for DFAS-DE Operating Locations and Air Force/Air National Guard Financial Managers, March 1996 is changed as follows. The stars (★) in the chapters/sections indicate changed material.

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Directory	All	Replace old Sep 97 version, with Change 3, July 98 version.
Table of Contents/ Figures	All	Replace old, Sep 97 version, with Change 3, July 98 version.
Task Index	All	Replace old, Sep 97 version, with new Change 3, July 98 version.
Chapter 1	All	Replace old, Apr 97 version, with new Change 3, July 98 version.
Chapter 4	All	Replace old, Mar 96 version, with new Change 3, July 98 version.

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JULY 1998

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Chapter 5, Section A	All	Replace old, Mar 96 version, with new Change 3, July 98 version.
Chapter 5, Section B	All	Replace old, Sep 97 version, with new Change 3, July 98 version.
Chapter 5, Section F	All	Replace old, Mar 96 version, with new Change 3, July 98 version. NOTE: This section was originally issued in Change 2 but was not noted on the Change Transmittal.
Chapter 5, Section G	All	Replace old, Mar 96 version, with new Change 3, July 98 version.
Chapter 7, Section A	All	Replace old, Sep 97 version, with new Change 3, July 98 version.
Chapter 7, Section B	All	Replace old, Sep 97 version, with new Change 3, July 98 version.

CHANGE NO. 3
DFAS-DE 7040.1-M
JULY 1998

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Chapter 7, Section C	All	Replace old, Mar 96 version, with new Change 3, July 98 version
Chapter 7, Section D	All	Replace old, Mar 96 version, with new Change 3, July 98 version
Chapter 7, Section E	All	Replace old, Mar 96 version, with new Change 3, July 98 version
Chapter 7, Section F	All	Replace old, Mar 96 version, with new Change 3, July 98 version
Chapter 7, Attachment 2	All	Insert new Atch 2, Change 3, dated July 98,
Chapter 7, Attachment 3	All	Insert new Atch 3, Change 3 dated July 98,
Chapter 8	All	Replace old, Sep 97 version, with new Change 3, July 98 version.

**CHANGE NO. 3
DFAS-DE 7040.1-M
JULY 1998**

<u>Title/Chapter</u>	<u>Page(s)</u>	<u>Action</u>
Chapter 13	All	Replace old, Sep 97 version, with new Change 3, July 98 version.

//Signed//
Richard C. Platt
Chief, Administrative Services
and Logistics Branch
Directorate of Resource Management

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